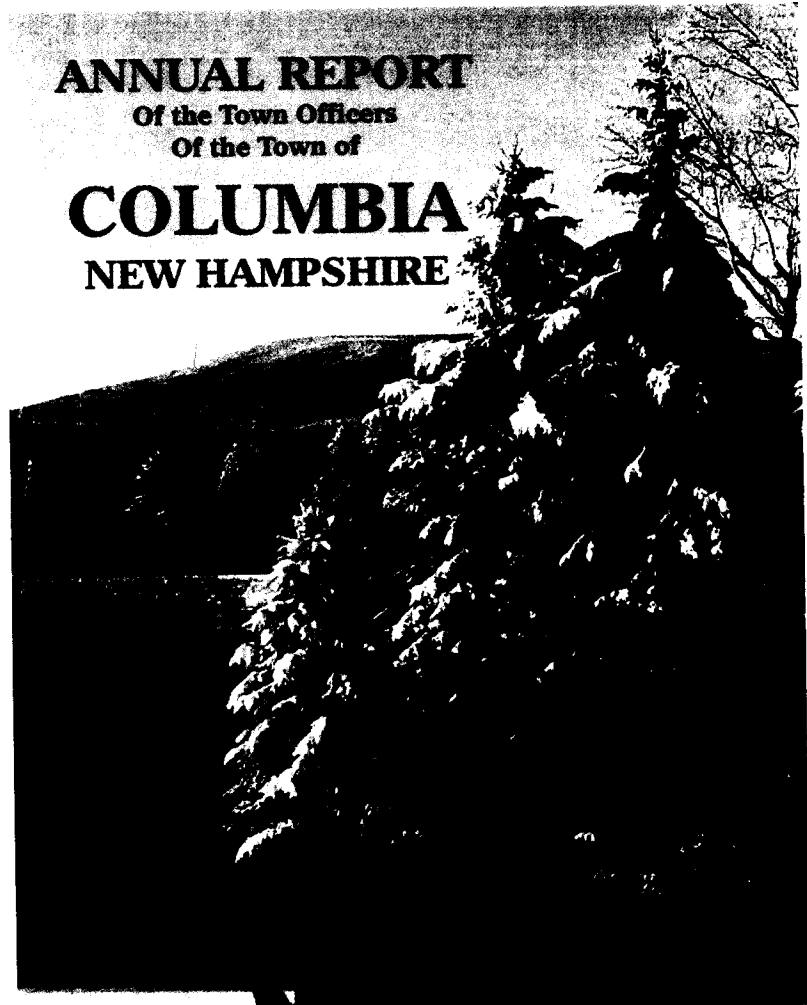


**ANNUAL REPORT**  
Of the Town Officers  
Of the Town of  
**COLUMBIA**  
**NEW HAMPSHIRE**



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**ON THE COVER - PHOTOGRAPH BY MARCIA PARKHURST**

## **IN MEMORY OF**

**GARRY ROBERT PARKHURST**

**January 26, 1956 – December 21, 2018**

**Garry Robert Parkhurst died on December 21, 2018 after a hard fought battle with cancer.**

**For twenty-five years, Garry held the position of Tax Collector. He also served in other positions such as Board of Adjustment and Conservation Commission. Garry was the “unofficial caretaker” of the Town’s buildings always making sure the buildings were maintained and well-cared for. He was instrumental in the building of the new Town Office.**

**Garry will best be remembered for his “quick” wit and sense of humor. He instilled in his children a great love of Columbia and, of course, “Bungy”. He will be greatly missed by his many friends and family.**

# TOWN INFORMATION

PHONE NUMBER:

237-5255

FAX NUMBER:

237-8270

MAILING ADDRESS:

P.O. Box 157

Colebrook, NH 03576

PHYSICAL ADDRESS:

(Town Office)

1679 US Route 3

Columbia, NH 03576

(Town Hall)

1919 US Route 3

Columbia, NH 03576

E-MAIL ADDRESS:

[towncolumbia@myfairpoint.net](mailto:towncolumbia@myfairpoint.net)

WEBSITE ADDRESS:

[www.columbianh.org](http://www.columbianh.org)

BOARD OF SELECTMEN

MEETINGS:

2<sup>nd</sup> & 4<sup>th</sup> Wednesday of each  
month – 6:00 pm

PLANNING BOARD MEETINGS:

2<sup>nd</sup> Wednesday of each  
month – 4:30 pm

BOARD OF ADJUSTMENT  
MEETINGS:

as needed

TOWN CLERK/SECRETARY  
HOURS:

Monday – 10:00 – 4:00

Tuesday – 10:00 – 4:00

Wednesday – 10:00 – 4:00

Thursday – 10:00 – 4:00

Friday – 10:00 – 4:00

TAX COLLECTOR HOURS:

same as above

# TOWN OFFICERS

OFFICER	POSITION	TERM EXPIRES
Norman Cloutier	Chairman-Board of Selectmen	2019
Eric Stohl	Selectman	2021
Donald Campbell	Selectman	2020
	Northern Borders Dispatch Center – Chairman	
Stephen Brooks	Moderator	2020
Brenda L. Tibbetts	Assistant Moderator	
Marcia Parkhurst	Town Clerk/ Secretary	2020
Debra DeBlois	Deputy Town Clerk	2020
Jennifer Wells	Treasurer	2020
Crystal Ouimette	Deputy Treasurer	2020
Debra DeBlois	Tax Collector (appointed 1/23/19)	2019
Marcia Parkhurst	Deputy Tax Collector	2020
Diane Little	Supervisor of Checklist	2022
Isabelle Parkhurst	Supervisor of Checklist	2020
Stacey Campbell	Supervisor of Checklist	2024
Marcia Parkhurst	Trustee of Trust Funds	2020
Scott DeBlois	Trustee of Trust Funds	2019
Isabelle Parkhurst	Trustee of Trust Funds	2021
Peter Dion	Fire Warden	2019
Wallace Adair	Deputy Fire Warden	2019
Jonathan Fogg	Deputy Fire Warden	2019
Brett Brooks	Deputy Fire Warden	2019
Kenneth Parkhurst	Deputy Fire Warden	2019

Robert Soucy, D.O.	Health Officer	2019
Jeffers, Clark Jr.	Road Agent	2019
Board of Selectmen	Civil Defense Director	
DeBlois, Scott	Planning Board - Chairman	2021
DeBlois, Debra	Planning Board - Secretary	
Chapple, Conrad, Sr.	Planning Board	2019
Haynes, Linda	Planning Board	2020
Rella, Paul	Planning Board	2020
Cloutier, Norman	Planning Board	2019
Vacant	Planning Board – Alternate	
Sullivan, Michael	Planning Board – Alternate	2019
Alan “Bob” Baker	Board of Adjustment - Chairman	2020
Vacant	Board of Adjustment - Secretary	
Stohl, Eric	Board of Adjustment	2021
Grimes, Kenneth	Board of Adjustment	2020
DeBlois, Scott	Board of Adjustment	2021
Vacant	Board of Adjustment	2020
Stohl, Eric	Conservation Commission	2021
Hastings, Kenneth	Conservation Commission	2020
Brady, Joyce	Conservation Commission	2019
Fogg, Jonathan	Conservation Commission	2019
Vacant	Conservation Commission	
Parkhurst, Sheila	Cemetery Sexton	2019



## SELECTMEN'S REPORT

We are pleased to present you with the Town Report for the year ending December 31, 2018.

This has been a very challenging year to say the least. Challenging for you the citizens of Columbia, the Selectmen, and above all the Parkhurst family. With Marcia Parkhurst, the Town Clerk, having life-threatening medical issues and then Garry Parkhurst, the Tax Collector, succumbing to cancer it required the Town Office to be closed much of the time.

Attempting to provide service at differing times during the vacancies created by treatments by both of our very valuable town officers, was Debbie DeBlois. Debbie worked two days a week as Deputy Town Clerk and Deputy Tax Collector in addition to her other two jobs. There was a void created with respect to the Tax Collector position with the passing of Garry. Due the necessity to have a Tax Collector for financial reasons, the Selectmen appointed Debbie DeBlois as Tax Collector on January 23, 2019.

Last year at Town Meeting, we announced that we supported the Lyman Falls recreation area being named for Bill Schomburg. Bill worked tirelessly to see that this area is what it is today. On July 15, 2018 was the dedication of the William Schomburg Recreation Area.

As a reminder, by a vote of the 1991 Town Meeting, recycling is **mandatory** in the Town of Columbia. Not only is recycling good for the environment, it also saves the Town money. We pay \$53.00 per ton to dispose of our regular household waste. Any items that should be recycled but aren't become part of the tonnage that we must pay for. All of the recyclable items are sold by the County Recycling Center. This money is

then used to help offset the cost of running the Center. The more money that is made from recycling, the less money that the Towns have to pay. Last year the County Recycling Center earned approximately \$74,000.00 from recycling. Please help us reduce costs by recycling. A complete list of items that can be recycled is available on the Town's website under the "Transfer Station" section or at the Town Office during normal business hours.

Also as a reminder, as of last year, taxpayers now have the ability to pay their property taxes on line. To do this, all you need to do is go to the Town's website at [www.columbianh.org](http://www.columbianh.org) and click on the blue "property tax" button.

This year we repaired two sections of our town roads that needed attention for some time. We stabilized and paved a small section of Bungy Road near the Kelsea Notch road intersection. We also stabilized a much longer section of Fish Pond Road and encumbered funds to assist with paving this section next summer.

This year we make our final payment on our loan for the replacement of the Meridan Hill Road Bridge. You will also see that we are requesting another \$10,000 to be placed in the Bridge Replacement Trust Fund should another crisis occur. We were pleased that we had this fund set up to assist us when we needed it in 2015.

As always, it is a pleasure to serve as your Board of Selectmen. We welcome your input on items regarding the Town and its future. Thank you for your continued support.

Norman Cloutier, Chairman

Eric Stohl

Donald Campbell

# WARRANT

The Polls will be open from 11:00 am to 6:00 pm.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 12<sup>th</sup> day of March, next, immediately following the Columbia School District Meeting, to act upon the following subjects:

Article 1: To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing.

Article 2: To see if the Town will instruct its Selectmen to appoint all other Town Officials as required.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$111,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$11,000.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$19,559.00 to help support the operations of the Northern Borders Dispatch Center.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$53,652.00 to help support the services of the 45<sup>th</sup> Parallel Emergency Medical Services.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to pay for police coverage from the Town of Colebrook.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for operating expenses of the North Country Home Health & Hospice.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for the maintenance of the Town's cemeteries.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$125.00 for the support of the Geo. L. O'Neil Post 62 American Legion.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$650.00 for the support of the Tri-County Community Outreach Program.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for the support of the poor.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$120,000.00 for the maintenance of summer roads. Out of this amount approximately \$42,000 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$96,000.00 for the maintenance of winter roads.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$52,000.00 for solid waste disposal and recycling.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$30,000.00 for appraisal upkeep.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$1,575.00 for maintenance of the Tax Maps.

Article 21: To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for expenses of the Planning Board.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$768.00 to help support the services of the American Red Cross.

Article 23: To see if the Town will vote to raise and appropriate the sum of \$750.00 to help support the 4<sup>th</sup> of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club.

Article 24: To see if the Town will vote to raise and appropriate the sum of \$500.00 to help support the Colebrook Area Food Pantry.

Article 25: To see if the Town will vote to raise and appropriate the sum of \$250.00 to help support the Tri-County Transit Program.

Article 26: To see if the Town will vote to raise and appropriate the sum of \$38,000.00 for the fourth payment of a five-year note for replacement of a bridge on Meridan Hill Road.

Article 27: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be added to the Bridge Improvement Expendable Trust Fund previously established. (Board of Selectmen recommends this appropriation.)

Article 28: To see if the Town will vote to raise and appropriate the sum of \$50.00 to help support the services of ServiceLink.

Article 29: To see if the Town will vote to raise and appropriate the sum of \$756.00 to help support the services of the North Country Community Recreation Center.

Article 30: To transact any other business which may legally come before this meeting.

Given our hands and seals, this 13<sup>th</sup> day of February, A.D., 2019.

s/ Norman Cloutier  
s/ Eric Stohl  
s/ Donald Campbell

A True Copy – Attest  
s/ Norman Cloutier  
s/ Eric Stohl  
s/ Donald Campbell



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Proposed Budget  
Columbia**

**For the period beginning January 1, 2019 and ending December 31, 2019**

**Form Due Date: 20 Days after the Annual Meeting**

**This form was posted with the warrant on: 2/13/2019**

**GOVERNING BODY CERTIFICATION**

**Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.**

**Name**

**Position**

**Signature**

**This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>**

**For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>**



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Appropriations**

		Expenditures for period ending 12/31/2018		Appropriations for period ending 12/31/2018		Proposed Appropriations for period ending 12/31/2019	
Account	Purpose	Article				(Recommended)	(Not Recommended)
General Government							
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	
4130-4139	Executive	03	\$101,266	\$115,000	\$111,000	\$0	
4140-4149	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0	
4150-4151	Financial Administration		\$0	\$0	\$0	\$0	
4152	Revaluation of Property	19	\$31,775	\$28,295	\$30,000	\$0	
4153	Legal Expense		\$0	\$0	\$0	\$0	
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	
4191-4193	Planning and Zoning	21	\$4,630	\$8,000	\$8,000	\$0	
4194	General Government Buildings		\$0	\$0	\$0	\$0	
4195	Cemeteries	11	\$5,298	\$6,000	\$6,000	\$0	
4196	Insurance		\$0	\$0	\$0	\$0	
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	
4199	Other General Government	20	\$1,575	\$1,300	\$1,575	\$0	
General Government Subtotal			\$144,544	\$158,595	\$156,575	\$0	
Public Safety							
4210-4214	Police	07	\$0	\$2,000	\$2,000	\$0	
4215-4219	Ambulance	06	\$54,708	\$54,708	\$53,652	\$0	
4220-4229	Fire	04	\$5,852	\$11,000	\$11,000	\$0	
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	
4290-4298	Emergency Management		\$0	\$0	\$0	\$0	
4299	Other (Including Communications)	05	\$16,172	\$15,460	\$19,559	\$0	
Public Safety Subtotal			\$76,732	\$83,168	\$86,211	\$0	
Airport/Aviation Center							
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	
Highways and Streets							
4311	Administration		\$0	\$0	\$0	\$0	
4312	Highways and Streets	15,16	\$205,657	\$214,000	\$218,000	\$0	
4313	Bridges		\$0	\$0	\$0	\$0	
4316	Street Lighting		\$0	\$0	\$0	\$0	
4319	Other		\$0	\$0	\$0	\$0	
Highways and Streets Subtotal			\$205,657	\$214,000	\$218,000	\$0	





**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	17	\$44,322	\$48,000	\$52,000	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$44,322</b>	<b>\$48,000</b>	<b>\$52,000</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$6,968	\$6,968	\$0	\$0
<b>Health Subtotal</b>			<b>\$6,968</b>	<b>\$6,968</b>	<b>\$0</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	14	\$1,175	\$6,000	\$6,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$1,150	\$1,150	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$2,325</b>	<b>\$7,150</b>	<b>\$6,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation		\$0	\$0	\$0	\$0
4550-4559	Library		\$2,975	\$2,975	\$0	\$0
4583	Patriotic Purposes		\$875	\$875	\$0	\$0
4589	Other Culture and Recreation		\$750	\$756	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$4,600</b>	<b>\$4,606</b>	<b>\$0</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2019  
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal		\$37,542	\$37,542	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$1,434	\$1,464	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$38,976</b>	<b>\$39,006</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$518,786</b>	<b>\$0</b>



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Special Warrant Articles**

**Proposed Appropriations for period  
ending 12/31/2019**

**(Recommended) (Not Recommended)**

Account	Purpose	Article		
4916	To Expendable Trusts/Fiduciary Funds	27	\$10,000	\$0
<b>Purpose: Bridge Improvement Fund</b>				
4915	To Capital Reserve Fund		\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$10,000</b>	<b>\$0</b>



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
4415-4419	Health Agencies, Hospitals, and Other	08	\$2,200	\$0
	<b>Purpose: Upper Connecticut Valley Hospital Association</b>			
4415-4419	Health Agencies, Hospitals, and Other	10	\$700	\$0
	<b>Purpose: Northern Human Services</b>			
4415-4419	Health Agencies, Hospitals, and Other	22	\$768	\$0
	<b>Purpose: American Red Cross</b>			
4415-4419	Health Agencies, Hospitals, and Other	25	\$250	\$0
	<b>Purpose: Tri-County Transit</b>			
4415-4419	Health Agencies, Hospitals, and Other	09	\$3,000	\$0
	<b>Purpose: Northwoods Home Health &amp; Hospice</b>			
4415-4419	Health Agencies, Hospitals, and Other	28	\$50	\$0
	<b>Purpose: ServiceLink</b>			
4445-4449	Vendor Payments and Other	13	\$650	\$0
	<b>Purpose: Tri-County Community Action Program</b>			
4445-4449	Vendor Payments and Other	24	\$500	\$0
	<b>Purpose: Colebrook Area Food Panty</b>			
4550-4559	Library	18	\$2,975	\$0
	<b>Purpose: Colebrook Public Library</b>			
4583	Patriotic Purposes	23	\$750	\$0
	<b>Purpose: Colebrook Kiwanis Club Fireworks Display</b>			
4583	Patriotic Purposes	12	\$125	\$0
	<b>Purpose: Geo. L. O'Neil American Legion Post #62</b>			
4589	Other Culture and Recreation	29	\$756	\$0
	<b>Purpose: North Country Recreation Center</b>			
4711	Long Term Bonds and Notes - Principal	26	\$37,542	\$0
	<b>Purpose: Meridan Hill Bridge Loan</b>			
4721	Long Term Bonds and Notes - Interest	26	\$458	\$0
	<b>Purpose: Meridan Hill Bridge Loan</b>			
<b>Total Proposed Individual Articles</b>			<b>\$50,724</b>	<b>\$0</b>



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	03	\$30	\$2,000	\$1,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$16,472	\$12,000	\$10,000
3186	Payment in Lieu of Taxes	03	\$1,500	\$1,500	\$1,500
3187	Excavation Tax	03	\$82	\$200	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$14,536	\$14,000	\$14,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$32,620</b>	<b>\$29,700</b>	<b>\$26,600</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	03	\$1,422	\$800	\$800
3220	Motor Vehicle Permit Fees	03	\$170,457	\$140,000	\$140,000
3230	Building Permits	03	\$3,397	\$2,000	\$2,000
3290	Other Licenses, Permits, and Fees	03	\$1,007	\$900	\$900
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$176,283</b>	<b>\$143,700</b>	<b>\$143,700</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$38,994	\$20,000	\$30,000
3353	Highway Block Grant	03	\$42,524	\$40,000	\$42,788
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$4,883	\$4,700	\$5,000
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$3,820	\$2,000	\$2,000
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$90,221</b>	<b>\$66,700</b>	<b>\$79,788</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	03	\$9,500	\$1,000	\$5,000
3503-3509	Other		\$0	\$0	\$0
<b>Miscellaneous Revenues Subtotal</b>			<b>\$9,500</b>	<b>\$1,000</b>	<b>\$5,000</b>



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$308,624</b>	<b>\$241,100</b>	<b>\$255,088</b>



**New Hampshire  
Department of  
Revenue Administration**

**2019  
MS-636**

**Budget Summary**

<b>Item</b>	<b>Period ending 12/31/2018</b>	<b>Period ending 12/31/2019</b>
<b>Operating Budget Appropriations</b>		<b>\$518,786</b>
<b>Special Warrant Articles</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Individual Warrant Articles</b>	<b>\$51,730</b>	<b>\$50,724</b>
<b>Total Appropriations</b>	<b>\$571,493</b>	<b>\$579,510</b>
<b>Less Amount of Estimated Revenues &amp; Credits</b>	<b>\$251,100</b>	<b>\$255,088</b>
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$320,393</b>	<b>\$324,422</b>

**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2018**

	<b>PROPOSED BUDGET 2018</b>	<b>SPENT 2018</b>	<b>PROPOSED BUDGET 2019</b>	<b>VARIANCE</b>
<b>TOWN CHARGES:</b>	\$115,000.00	\$101,266.00	\$111,000.00	-\$4,000.00
<b>PROTECTION OF PERSONS &amp; PROPERTY:</b>				
Northern Borders Dispatch Center	\$15,460.00	\$16,172.00	\$19,559.00	\$4,099.00
Colebrook Fire Department	\$11,000.00	\$5,852.00	\$11,000.00	\$0.00
Colebrook Police Department	\$2,000.00	\$0.00	\$2,000.00	\$0.00
<b>HEALTH &amp; SANITATION:</b>				
Northern Human Services	\$700.00	\$700.00	\$700.00	\$0.00
North Country Home Health & Hospice	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
UCV Hospital Association	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00
45 <sup>th</sup> Parallel EMS	\$54,708.00	\$54,708.00	\$53,652.00	-\$1,056.00
Waste Disposal & Recycling	\$48,000.00	\$44,322.00	\$52,000.00	\$4,000.00
<b>HIGHWAYS &amp; BRIDGES:</b>				
Summer Roads	\$120,000.00	\$109,919.00*	\$120,000.00	\$0.00
Winter Roads	\$94,000.00	\$95,738.00	\$98,000.00	\$4,000.00
Bridge Improvement Trust Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
<b>LIBRARIES:</b>				
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00	\$0.00

\*\$17,000.00 retained from 2017 budget to be used for guardrail replacement in 2018.  
\$27,000.00 retained from 2018 budget to be used in 2019.



**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2018**

	<b>PROPOSED BUDGET 2018</b>	<b>SPENT</b>	<b>PROPOSED BUDGET 2019</b>	<b>VARIANCE</b>
<b>PUBLIC WELFARE:</b>				
Town Poor	\$6,000.00	\$1,175.00	\$6,000.00	\$0.00
Tri-County Community Action	\$650.00	\$650.00	\$650.00	\$0.00
Red Cross	\$768.00	\$768.00	\$768.00	\$0.00
Colebrook Area Food Pantry	\$500.00	\$500.00	\$500.00	\$0.00
Tri-County Transit	\$250.00	\$250.00	\$250.00	\$0.00
ServiceLink	\$50.00	\$50.00	\$50.00	\$0.00
North Country Community Recreation Center	\$756.00	\$750.00	\$756.00	\$0.00
<b>CEMETERIES:</b>				
Cemetery Maintenance	\$6,000.00	\$5,298.00	\$6,000.00	\$0.00
Geo. L. O'Neil Post 62 American Legion - Flags	\$125.00	\$125.00	\$125.00	\$0.00
<b>MISCELLANEOUS:</b>				
Appraisal Upkeep	\$28,295.00	\$31,775.00	\$30,000.00	\$1,705.00
Tax Map & Upkeep	\$1,300.00	\$1,575.00	\$1,575.00	\$275.00
Planning Board	\$8,000.00	\$4,630.00	\$8,000.00	\$0.00
Kiwanis Fireworks	\$750.00	\$750.00	\$750.00	\$0.00
Bridge Loan Payment	\$39,006.00	\$38,976.00	\$38,000.00	-\$1,006.00
	<b>\$571,493.00</b>	<b>\$534,124.00</b>	<b>\$579,510.00</b>	<b>\$8,017.00</b>
<b>LESS ESTIMATED REVENUE:</b>			<b>-\$255,088.00</b>	
<b>NET ESTIMATED TOWN APPROPRIATION:</b>			<b>\$324,422.00</b>	

**COMPARATIVE STATEMENT - REVENUES  
YEAR ENDING DECEMBER 31, 2018**

	<b>PROPOSED REVENUE 2018</b>	<b>ACTUAL 2018</b>	<b>PROPOSED REVENUE 2019</b>
<b>LOCAL:</b>			
Yield Taxes	\$12,000.00	\$16,472.00	\$10,000.00
Land Use Change Taxes	\$2,000.00	\$30.00	\$1,000.00
Excavation Tax (\$.02/cu. yd.)	\$200.00	\$82.00	\$100.00
Interest/Penalties on Delinquent Taxes	\$14,000.00	\$14,536.00	\$14,000.00
Motor Vehicle Fees	\$140,000.00	\$170,457.00	\$140,000.00
Dog License Fees	\$900.00	\$1,007.00	\$900.00
Business Licenses, Permits & Fees	\$800.00	\$1,422.00	\$800.00
Interest Received on Deposits	\$1,000.00	\$9,500.00	\$5,000.00
Income from Planning Board	\$2,000.00	\$3,397.00	\$2,000.00
Payment in Lieu of Taxes	\$1,500.00	\$1,500.00	\$1,500.00
<b>STATE OF NEW HAMPSHIRE:</b>			
Block Grant Aid	\$40,000.00	\$42,524.00	\$42,788.00
Forest Fire Reimbursement	\$1,000.00	\$859.00	\$1,000.00
Forest Land Reimbursement	\$700.00	\$1,384.00	\$1,000.00
Meals & Room Tax	\$30,000.00	\$38,994.00	\$30,000.00
SP Railroad Tax	\$1,000.00	\$2,961.00	\$1,000.00
<b>MISCELLANEOUS</b>			
US Wildlife Refugee Payment in Lieu of Taxes	\$4,000.00	\$3,499.00	\$4,000.00
	<b>\$251,100.00</b>	<b>\$308,624.00</b>	<b>\$255,088.00</b>

# MINUTES OF COLUMBIA TOWN MEETING

## MARCH 13, 2018

Moderator, Nancy Smith, called the meeting to order at 8:10 pm. Articles on the Warrant were voted on as follows:

**ARTICLE #1:** Motion made by Selectman Stohl and seconded by Garry Parkhurst to bring in ballots for the election of Town Officers to be elected by ballot for the ensuring year. Motion passed by voice vote.

The polls were open from 11:00 am to 6:00 pm. (A total of 61 votes were cast which accounts for 14% of the checklist.) The results were announced as follows:

Selectman – 3 year term

Eric Stohl

Planning Board – 3 year term

Scott DeBlois (write-in)

Moderator – 2 year term

Stephen Brooks (write-in)

Trustee of Trust Funds – 3 year term

Isabelle Parkhurst (write-in)

Supervisor of Checklist – 6 year term

Stacey Campbell

Moderator Nancy Smith explained that the people who had received write-in votes would be asked if they would like to accept the position.

Moderator announced results on the Zoning Amendments were as follows:

Amendment #1 – 18 yes/39 no

Amendment #2 – 40 yes/18 no

**ARTICLE #2:** Motion made by Jane McCoy and seconded by Garry Parkhurst to see if the Town will authorize the Selectmen to appoint all other Town Officers as required. Motion passed by voice vote.

**ARTICLE #3:** Motion made by Selectman Cloutier and seconded by Selectman Stohl to see if the Town will vote to raise and appropriate the sum of **\$115,000.00** for Town Charges for the ensuing year. Motion passed by voice vote.

**ARTICLE #4:** Motion made by Selectman Stohl and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$11,000.00** for extinguishing fires in said Town. Motion passed by voice vote.

**ARTICLE #5:** Motion made by Selectman Campbell and seconded by Selectman Cloutier, to see if the Town will vote to raise and appropriate the sum of **\$15,460.00** to help support the operations of the Northern Borders Dispatch Center. Selectman Campbell explained that the increase is due to the upcoming replacement of equipment at the Center. Motion passed by voice vote.

**ARTICLE #6:** Motion made by Selectman Stohl and seconded by Selectman Cloutier to see if the Town will vote to raise and appropriate the sum of **\$54,708.00** to help support the services of the 45<sup>th</sup> Parallel Emergency Medical Services. Selectman Stohl explained to the group why the appropriation has increased and said that it amounts to about \$72.00 per person. After more discussion, the motion passed by voice vote.

- ARTICLE #7:** Motion made by Selectman Cloutier and seconded by Selectman Campbell to see if the Town will vote to raise and appropriate the sum of **\$2,000.00** to pay for police coverage from the Town of Colebrook. Motion passed by voice vote.
- ARTICLE #8:** Motion made by Selectman Campbell and seconded by Selectman Stohl to see if the Town will vote to raise and appropriate the sum of **\$2,200.00** for the Upper Connecticut Valley Hospital Association to cover medical emergencies. Motion passed by voice vote.
- ARTICLE #9:** Motion made by Selectman Stohl and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$3,000.00** for operating expenses of the North Country Home Health & Hospice. Motion passed by voice vote.
- ARTICLE #10:** Motion made by Selectman Cloutier and seconded by Selectman Stohl to see if the Town will vote to raise and appropriate the sum of **\$700.00** as a contribution for the support and services of Northern Human Services. Motion passed by voice vote.
- ARTICLE #11:** Motion made by Selectman Campbell and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$6,000.00** for the maintenance of the cemeteries. Chris Brady stated that Sheila Parkhurst does a good job keeping the cemeteries looking good. Stacey Campbell noted that we should look at repairing some stones that have fallen over. Motion passed by voice vote.
- ARTICLE #12:** Motion made by Selectman Stohl and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$125.00** for the support of the Geo. L. O'Neil Post #62 American Legion. Motion passed by voice vote.

**ARTICLE #13:** Motion made by Selectman Cloutier and seconded by Selectman Campbell to see if the Town will vote to raise and appropriate the sum of **\$650.00** for the support of the Tri-County Community Outreach Program. Motion passed by voice vote.

**ARTICLE #14:** Motion made by Selectman Campbell and seconded by Selectman Stohl to see if the Town will vote to raise and appropriate the sum of **\$6,000.00** for the support of the poor. Motion passed by voice vote.

**ARTICLE #15:** Motion made by Selectman Cloutier and seconded by Selectman Stohl to see if the Town will vote to raise and appropriate the sum of **\$120,000.00** for the maintenance of summer roads. Out of this amount, approximately \$20,000.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies. Motion passed by voice vote.

**ARTICLE #16:** Motion made by Selectman Stohl and seconded by Selectman Campbell to see if the Town will vote to raise and appropriate the sum of **\$94,000.00** for the maintenance of winter roads. Daniel Lesperance asked why we don't use the same contractor for plowing the parking lots at the Town Hall and Town Office as we do for the roads. Jane McCoy asked if the plowing contractor was available 24/7 during the winter months. Mrs. McCoy also expressed concern about an accident that she said had happened recently on Fish Pond Road due to poor road conditions. Motion passed by voice vote.

**ARTICLE #17:** Motion made by Selectman Campbell and seconded by Stacey Campbell to see if the Town will vote to raise and appropriate the sum of **\$48,000.00** for solid waste disposal and recycling. Motion passed by voice vote.

- ARTICLE #18:** Motion made by Selectman Campbell and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$2,975.00** for the Colebrook Public Library. Motion passed by voice vote.
- ARTICLE #19:** Motion made by Selectman Cloutier and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$28,295.00** for appraisal upkeep. Motion passed by voice vote.
- ARTICLE #20:** Motion made by Selectman Stohl and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$1,300.00** for maintenance of the Tax Maps. Motion passed by voice vote.
- ARTICLE #21:** Motion made by Selectman Cloutier and seconded by Selectman Campbell to see if the Town will vote to raise and appropriate the sum of **\$8,000.00** for expenses of the Planning Board. Motion passed by voice vote.
- ARTICLE #22:** Motion made by Selectman Campbell and seconded by Selectman Stohl to see if the Town will vote to raise and appropriate the sum of **\$768.00** to help support the services of the American Red Cross. Motion passed by voice vote.
- ARTICLE #23:** Motion made by Selectman Stohl and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$750.00** to help support the 4<sup>th</sup> of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club. Motion passed by voice vote.
- ARTICLE #24:** Motion made by Joyce Brady and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$500.00** to help support the Colebrook Area Food Pantry. Motion passed by voice vote.

**ARTICLE #25:** Motion made by Selectman Campbell and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$250.00** to help support the Tri-County Transit Program. Motion passed by voice vote.

**ARTICLE #26:** Motion made by Selectman Stohl and seconded by Selectman Cloutier to see if the Town will vote to raise and appropriate the sum of **\$39,006.00** for the fourth payment of a five-year note for replacement of a bridge on Meridan Hill Road. Motion passed by voice vote.

**ARTICLE #27:** Motion made by Selectman Cloutier and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$10,000.00** to be added to the Bridge Improvement Expendable Trust Fund previously established. (Board of Selectmen recommends this appropriation.) Motion passed by voice vote.

**ARTICLE #28:** Motion made by Selectman Campbell and seconded by Selectman Stohl to see if the Town will vote to raise and appropriate the sum of **\$50.00** to help support the services of ServiceLink. Motion passed by voice vote.

**ARTICLE #29:** Motion made by Selectman Stohl and seconded by Garry Parkhurst to see if the Town will vote to raise and appropriate the sum of **\$756.00** to help support the services of the North Country Community Recreation Center. Selectman Stohl explained that this was a new appropriation this year and that the Center was asking for \$1.00 per resident. Carol Dinco spoke about the many programs that the Center offers. Motion passed by voice vote.



**ARTICLE #30:** Motion made by Garry Parkhurst and seconded by Selectman Campbell to see if the Town will vote to change the name of the current Lyman Falls Recreation site to the "William Schomburg Memorial Recreation Site @ Lyman Falls." Daniel Lesperance asked if the Selectmen had looked at other sites besides Lyman Falls since it has been known as "Lyman Falls" for many years. The Board stated that this was one of Mr. Schomburg's favorite places and that is why they choose it. Motion passed by voice vote. The Selectmen noted that a sign will be erected this summer.

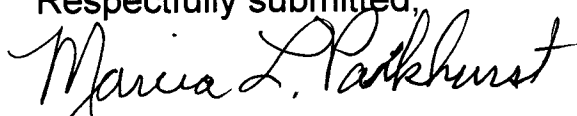
**ARTICLE #31:** Motion made by Stacey Campbell and seconded by Conrad Chapple, Sr. to transact any other business which may legally come before this meeting. Motion passed by voice vote. Stacey Campbell suggested that the Selectmen have hand railings installed on the stairs going up on the stage to make it better for people when voting. Also, she asked that the Board look into installing storm windows on the Town Hall.

Selectman Stohl asked for the audience to recognize outgoing Moderator Nancy Smith for the fine job she has done the last two years.

Motion made by Garry Parkhurst and seconded by Conrad Chapple, Sr. to adjourn the meeting. Motion passed by voice vote.

Moderator Nancy Smith declared the meeting adjourned at 9:33 pm.

Respectfully submitted,

A handwritten signature in black ink, reading "Marcia L. Parkhurst". The signature is written in a cursive, flowing style.

Marcia L. Parkhurst

Town Clerk

## **INVOICE OF PROPERTY**

<b>LAND</b>	<b>ACRES</b>	<b>VALUE</b>	
Residential	2332.480	\$15,739,200.00	
Commercial	144.770	\$879,700.00	
Discretionary Preservation Easements	2.000	\$1,100.00	
Current Use	30,662.660	\$1,514,616.00	
Tax Exempt	6,501.940	\$3,318,900.00	
<b>TOTAL OF TAXABLE LAND:</b>	<b>33,141.910</b>		<b>\$18,134,616.00</b>
<b>BUILDINGS</b>			
Residential		\$37,722,191.00	
Commercial		\$2,390,400.00	
Manufactured Housing		\$2,396,100.00	
Discretionary Preservation Easement		\$31,209.00	
Tax Exempt		\$1,287,600.00	
<b>TOTAL OF TAXABLE BUILDINGS:</b>			<b>\$42,539,900.00</b>
<b>PUBLIC UTILITIES</b>			
PSNH		\$1,995,400.00	
NHEC		\$1,068,300.00	
PNGTS		\$20,485,200.00	
<b>TOTAL UTILITIES:</b>			<b>\$23,548,900.00</b>
<b>TOTAL VALUATION BEFORE EXEMPTIONS</b>			<b>\$84,223,416.00</b>
Less Elderly Exemptions		(\$72,100.00)	
Less Solar/Wind Exemptions		(\$15,000.00)	
			<b>(\$87,100.00)</b>
<b>NET VALUATION USED FOR COUNTY, MUNICIPAL &amp; LOCAL EDUCATION TAX RATES</b>			<b>\$84,136,316.00</b>
<b>LESS UTILITIES</b>			<b>(\$23,548,900.00)</b>
<b>NET VALUATION USED FOR STATE EDUCATION TAX RATE</b>			<b>\$60,587,416.00</b>

## 2018 TAX RATE CALCULATIONS

Town Appropriations:	\$ 571,493.00
Less: Revenues	(\$ 267,338.00)
Less: Fund Balance to Reduce Taxes	(\$ 88,100.00)
Add: Overlay	\$ 5,107.00
Add: War Service Credits	\$ 9,500.00
<b>NET REQUIRED LOCAL TAX EFFORT:</b>	<b>\$230,662.00</b>

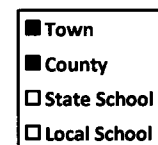
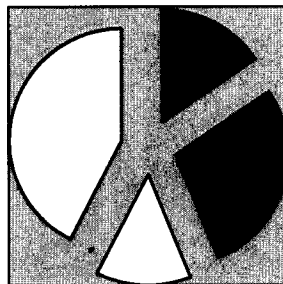
School Appropriations:	\$1,108,052.00
Less: Adequate Education Grant	(\$ 338,916.00)
Less: State Education Taxes	(\$ 144,746.00)
<b>NET REQUIRED LOCAL EDUCATION TAX EFFORT:</b>	<b>\$624,390.00</b>

**NET STATE EDUCATION TAX EFFORT: \$144,746.00**

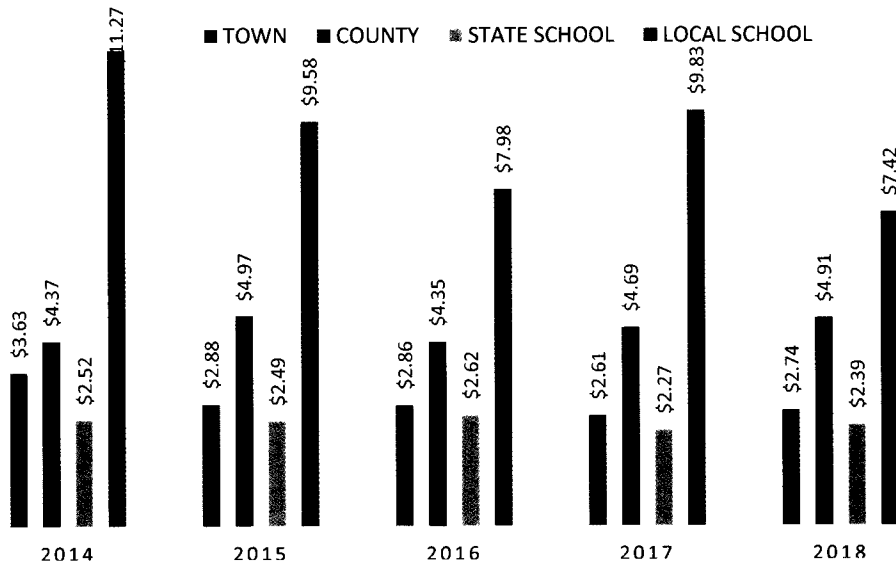
**NET COUNTY APPROPRIATIONS: \$412,940.00**

Town Tax Rate:	\$ 2.74
County Tax Rate:	\$ 4.91
State School Tax Rate:	\$ 2.39
Local School Tax Rate:	\$ 7.42

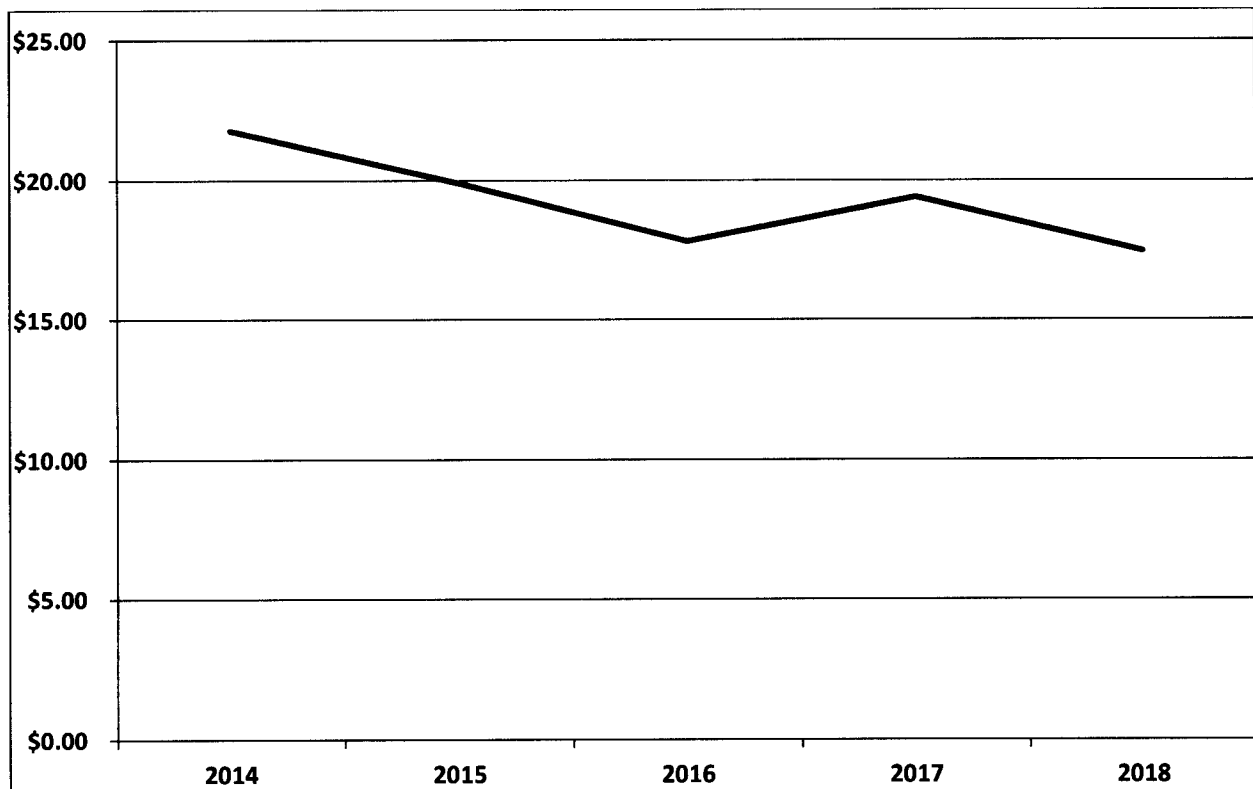
**Total: \$17.46**



## TAX RATE BROKEN DOWN BY CATEGORIES OVER LAST FIVE YEARS



## TOTAL TAX RATE COMPARISON OVER LAST FIVE YEARS



# FINANCIAL STATEMENT

Cash with Treasurer, January 1, 2019: \$464,604.87

## Unredeemed Taxes:

Levy of 2015	\$ 83.89
Levy of 2016	\$19,693.44
Levy of 2017	\$31,330.79

\$ 51,108.12

## Uncollected Taxes:

2016 Property	\$ 230.86
2017 Property	\$ 43.00
2018 Property	\$80,651.48

\$ 80,925.34

Trust Funds: \$280,174.69

TOTAL ASSETS: \$876,813.20

Due School District: \$364,794.00

TOTAL LIABILITIES: \$364,794.00

NET ASSETS: \$512,019.20

# SCHEDULE OF TOWN PROPERTY

Town Hall & 14.77 acres	(Map 408, Lot 25)	\$241,100.00
Town Office Building &		
55 acres	(Map 408, Lot 9)	\$305,500.00
17 acres	(Map 408, Lot 7)	\$ 53,000.00
Furniture & Equipment		\$104,952.00
Columbia Covered Bridge		\$390,000.00
Town Garage (Keach Road – Map 420, Lot 74)		\$ 18,000.00
Lyman Falls Property		
11.9 acres	(Map 403, Lot 4)	\$ 6,800.00
Boat Launch – Columbia Bridge (Map 407, Lot 5.02)		
(.52 acres)		\$ 3,000.00
Tax-Deeded Property		
Map 420, Lot 63 -7.08 acres	(Falcucci)	\$ 21,600.00
Map 403, Lot 42 – 3.2 acres	(McNelly)	\$ 16,900.00
Map 407, Lot 16.1 - .11 acres		
(West River Road, LLC)		\$ 3,300.00

**Cemeteries:**

Lyman Cemetery (Map 403, Lot 5)	\$ 11,600.00
Meridan Hill Cemetery (Map 404, Lot 32)	\$ 2,600.00
Columbia Bridge Cemetery (Map 407, Lot 11)	\$ 17,600.00
Keach Road Cemetery (Map 417, Lot 90)	\$ 21,700.00
East Columbia Cemetery (Map 420, Lot 77)	\$ 5,100.00

# TOWN CLERK'S REPORT

During the year ending December 31, 2018, I received and remitted to the Treasurer the following amounts:

Auto Permits	\$170,457.00
Dog License Fees	\$ 1,007.00
Vital Statistics	
State	\$ 198.00
Town	\$ 182.00
Marriage Licenses	
State	\$ 215.00
Town	\$ 35.00
UCC Filing Fees	\$ 120.00
Copy of Checklist	\$ 300.00
Bad Check Fees	\$ 75.00
 TOTAL COLLECTED	 \$172,589.00

Marcia L. Parkhurst  
Town Clerk



## TREASURER'S REPORT

### TOWN CHECKING & SAVINGS ACCOUNT

**BALANCE ON HAND - JANUARY 1, 2018:** **\$905,609.63**

Received from:

Citizens Bank; Interest on Deposits	\$21.90
Citizens Bank; Adjustment	\$0.47
Donahue, Tucker & Ciandelle, LLC; Overpayment	\$207.36
Internal Revenue Service; Refund for overpayment	\$22.19
Little, Alan; Reimbursement for fire call	\$289.40
Monies Transferred	\$910,000.00
N.H. Public Deposit Investment Pool; Interest on Deposits	\$9,750.37
Office of Selectmen:	
Pistol Permits, Bad Check fees, Junkyard Permit	\$106.48
Planning Board	\$3,396.58
Sale of History Books	\$119.95
Shallow River Properties; Payment in lieu of Taxes	\$1,500.00
State of New Hampshire	
Forest Reimbursement	\$1,384.10
Highway Block Grant	\$42,524.38
Railroad Distribution	\$2,961.00
Rooms & Meals Tax	\$38,993.78
State Library	\$83.65
Warden Services	\$858.98
Tax Collector	\$1,454,636.44
Tax Liens Purchased by Town	\$60,798.13
Town Clerk	\$173,149.00
US Fish & Wildlife Service; Forest Land Reimbursement	\$3,499.00

**TOWN MONIES RECEIVED DURING 2017:** **\$2,704,303.16**

## **TREASURER'S REPORT**

<b>BALANCE ON HAND - JANUARY 1, 2018:</b>	<b>\$905,609.63</b>
<b>TOWN MONIES RECEIVED DURING 2018:</b>	<b>\$2,704,303.16</b>
<b>LESS SELECTMEN'S PAYMENTS:</b>	<b>(\$3,145,307.92)</b>
<b>BALANCE ON HAND - JANUARY 1, 2019:</b>	<b>\$464,604.87</b>
<b>CHECKING ACCOUNT</b>	<b>\$129,864.16</b>
<b>NH PUBLIC DEPOSIT INVESTMENT POOL</b>	<b>\$334,740.71</b>
	<b>\$464,604.87</b>

Jennifer L. Wells  
Treasurer

# SELECTMEN'S REPORT

## SUMMARY OF RECEIPTS - 2018

Business, Licenses, Permits & Fees	\$106.48
Citizens Bank; Interest on Deposits	\$21.90
Citizens Bank; Adjustment	\$0.47
Donahue, Tucker & Ciandelle, LLC; overpyament	\$207.36
Internal Revenue Service; Overpayment	\$22.19
History Books, Sale of	\$119.95
Little, Alan; Reimbursement for Fire Call	\$289.40
Monies Transferred to NHPDIP	\$910,000.00
New Hampshire Public Deposit Investment Pool; Interest	\$9,750.37
Planning Board; Fees	\$3,396.58
Shallow River Properties; Payment in Lieu of Taxes	\$1,500.00
State of New Hampshire; Fire Permits and mileage - State's Share	\$858.98
State of New Hampshire; Forest Land Reimbursement	\$1,384.10
State of New Hampshire; Highway Block Grant	\$42,524.38
State of New Hampshire; Library	\$83.65
State of New Hampshire; Rooms & Meals Tax	\$38,993.78
State of New Hampshire; Railroad Distribution	\$2,961.00
Tax Collector	\$1,454,636.44
Tax Liens Purchased by Town	\$60,798.13
Town Clerk	\$173,149.00
US Fish & Wildlife; Payment in Lieu of Taxes	\$3,499.00
	<b>\$2,704,303.16</b>

# SELECTMEN'S REPORT

## SUMMARY OF PAYMENTS - 2018

### TOWN CHARGES:

Officers' Salaries	\$31,576.88
Officers' Expenses	\$40,991.25
Election & Registration	\$1,400.01
Town Buildings & Utilities	\$19,216.67
Insurance	\$2,864.00
Planning Board Expenses	\$4,629.65

### PROTECTION OF PERSONS & PROPERTY:

Fire	\$5,852.30
Forest Fire Wardens	\$1,634.88
Radio Communications	\$16,172.10
Health	\$63,575.76
Sanitation & Recycling	\$44,321.58
Police Coverage	\$0.00

### HIGHWAYS & BRIDGES:

Summer Road & Bridges	\$109,918.99	*/**
Winter Roads	\$95,737.76	
Meriden Hill Bridge Loan	\$38,975.84	

### LIBRARY:

Colebrook Public Library	\$2,975.00
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\*\$17,000.00 from 2017 appropriation used in 2018.

\*\*\$27,000.00 from 2018 to be used in 2019.

# **SELECTMEN'S REPORT**

## **SUMMARY OF PAYMENTS - 2018**

### **PUBLIC WELFARE:**

Town Poor	\$1,175.00
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### **CEMETERIES:**

Cemeteries	\$5,297.99
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### **PAYMENTS TO OTHER GOVERNMENT DIVISIONS:**

State & County	\$413,977.08
Columbia School District	\$1,232,836.00

### **MISCELLANEOUS:**

Land & Building Appraisals	\$31,775.29
Regional Associations	\$1,110.00
Taxes Bought By Town	\$60,798.13
Refunds/Reimbursements	\$1,794.00
Patriotic Purposes	\$875.00
Transfer to Trust Fund	\$10,075.00
Transfers to NHPDIP/Citizens	\$910,000.00

<b>TOTAL PAYMENTS FOR 2018:</b>	<b>\$3,149,556.16</b>
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# SELECTMEN'S REPORT DETAILED STATEMENT OF PAYMENTS - 2018

## GENERAL GOVERNMENT - TOWN CHARGES

### OFFICERS' SALARIES:

Campbell, Donald; Selectman Salary	\$1,847.00
Cloutier, Norman; Selectman Salary	\$1,847.00
DeBlois, Debra; Deputy Town Clerk Salary	\$5,907.56
Parkhurst, Garry; Tax Collector Salary	\$4,155.74
Parkhurst, Marcia; Town Clerk/ Secretary Salary	\$14,125.58
Stohl, Eric; Selectman Salary	\$1,847.00
Wells, Jennifer; Treasurer Salary	\$1,847.00
	<b>\$31,576.88</b>

### OFFICERS' EXPENSES:

Anco Signs and Stamps; Town Clerk supplies	\$16.00
Avitar Associates of N.E., Inc.; Software Support, Tax Bills, etc.	\$2,384.02
Blossom Shop; Funeral Arrangement	\$175.00
B.M.S.I.; Software Support & Updates	\$1,961.00
CAI; Website Maps and Map Maintenance	\$4,075.00
Citizens Bank; Bad Check Fee	\$60.00
Citizens Bank; Deposit Tickets	\$154.53
Citizens Bank; Wire Fee	\$18.00
Colebrook Copy Center; Printing	\$504.00
Crane & Bell; Auditing	\$9,000.00 *
Donahue, Tucker & Ciandella, PLLC; Legal Fees	\$1,892.54
Granite State Stamps; Notary Stamp	\$31.20
J.P. Cooke; Town Clerk Supplies	\$127.65
Jordan Associates; Newspaper Notices	\$113.75
Liebl Printing; Printing Town Reports	\$1,892.28
Matthew Bender Co., Law Book Updates	\$565.63
News & Sentinel, The; Notices,	\$1,256.50
Parkhurst, Garry; Fees	\$2,452.00
Parkhurst, Marcia; Mileage & Reimbursement	\$92.80
Pitney Bowes Credit Corporation; Postage Machine Rental and Supplies	\$752.74
Petty Cash; Postage, Supplies, etc.	\$100.00
Postmaster, Colebrook; Box Rental	\$194.00
Sunnvalley; Website Maintenance	\$427.20
Treasurer, State of New Hampshire; Notary Public Fee	\$75.00
U.S. Postal Service; Refill Postage Meter	\$3,141.88
U.S. Treasury; Social Security, Federal & Medicare Taxes	\$5,595.60

# SELECTMEN'S REPORT DETAILED STATEMENT OF PAYMENTS - 2018

W.B. Mason Co., Inc.; Office Supplies	\$3,812.93
W.M. Spring Workshop; Workshop Fee	\$45.00
Waystack Frizzell; Legal Advice	\$75.00
	<b>\$40,991.25</b>

\*To be paid in 2019.

## ELECTION & REGISTRATION:

Brooks, Stephen; Moderator	\$30.00
Campbell, Stacey; Supervisor of Checklist	\$242.42
Dinco, Carol; Ballot Clerk	\$207.81
Little, Diane; Supervisor of Checklist	\$166.24
McCoy, Jane; Ballot Counting	\$30.00
News & Sentinel; Notices	\$65.50
Parkhurst, Isabelle; Supervisor of Checklist	\$242.42
Smith, Nancy; Moderator	\$69.27
Sullivan, Judy; Ballot Clerk	\$207.81
Tibbetts, Brenda; Assistant Moderator	\$138.54
	<b>\$1,400.01</b>

## TOWN BUILDINGS:

Boire Property Management; Mowing	\$2,000.00
Boudle, Ghislaine; Wreaths	\$35.00
C.Bean Transport; Fuel	\$356.25
C.N. Brown; Fuel	\$2,380.60
Chouinard, Louis; Clock Repair/Cleaning	\$405.00
Consolidated Communications; Phone & Internet	\$1,783.87
Earley Rubbish & Recycling; Trash Pick-up	\$160.00
Eversource; Electricity	\$2,351.72
Mohawk Plumbing & Heating; Furnace Repair	\$484.50
Northern Human Services; Cleaning	\$757.50
P.A. Hicks & Sons, Inc.; Supplies	\$279.19
Parkhurst, Marcia; Reimbursement for supplies	\$159.99
Savard, Michael; Trash Pick-up	\$20.00
Tri-State Fire Protection, Inc.; Fire Extinguishers	\$781.05
Wells Excavating; Snowplowing	\$2,020.00
Yetti Yard Man; Painting - Interior & Exterior	\$5,242.00
	<b>\$19,216.67</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2018**

**INSURANCE:**

Primex; Workmen's Compensation Insurance	\$500.00
Primex; Commerical,Property & Liability and Public Officials Bond	\$2,364.00
	<b>\$2,864.00</b>

**PLANNING BOARD EXPENSES:**

Cloutier, Norman; Salary	\$461.75
Chapple, Conrad, Sr.; Salary	\$461.75
DeBlois, Debra; Secretary Salary	\$1,200.55
DeBlois, Scott; Salary	\$1,015.85
Haynes, Linda; Salary	\$461.75
Jordan Associates; Notices	\$67.00
News & Sentinel; Notices	\$37.50
Rella, Paul; Salary	\$461.75
Sullivan, Michael; Salary	\$461.75
	<b>\$4,629.65</b>

**PROTECTION OF PERSONS & PROPERTY:**

**FIRE:**

Adair, Wallace; Deputy Forest Fire Warden Reimbursement	\$288.30
Brooks, Brett; Deputy Forest Fire Warden Reimbursement	\$764.93
Colebrook Fire Department; Fire Protection	\$5,852.30
Dion, Peter; Forest Fire Warden Reimbursement	\$230.06
Fogg, Jonathan; Deputy Forest Fire Warden Reimbursement	\$182.14
Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$169.45
	<b>\$7,487.18</b>

**RADIO COMMUNICATIONS:**

Northern Borders Regional Dispatch Center; Communications	<b>\$16,172.10</b>
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## SELECTMEN'S REPORT DETAILED STATEMENT OF PAYMENTS - 2018

### HEALTH:

American Red Cross; Appropriation	\$768.00
45th Parallel EMS; Appropriation	\$54,707.76
Colebrook Area Food Pantry; Appropriation	\$500.00
North Counry Community Recreation Center; Appropriation	\$750.00
North Country Home, Health & Hospice; Appropriation	\$3,000.00
Northern Human Services; Appropriation	\$700.00
Servicelink; Appropriation	\$50.00
Tri-County Community Action Program; Appropriation	\$650.00
Tri-County Transit; Appropriation	\$250.00
U.C.V.H. Association; Appropriation	\$2,200.00
	<b>\$63,575.76</b>

### SANITATION:

AVRRD; Tipping Fees	\$11,429.98
Coos County Recycling Center; Columbia's Share	\$3,615.00
Coos County Transfer Station Account; Solid Waste Disposal	\$29,276.60
	<b>\$44,321.58</b>

### HIGHWAYS & BRIDGES:

#### MAINTENANCE - SUMMER ROADS:

CWS Fence & Guardrail; Guardrails	\$19,665.00
Campbell, Donald; Reimbursement for supplies	\$6.19
Campbell, Hannah; Labor	\$30.00
Campbell, Stacey; Labor	\$30.00
Cloutier Sand & Gravel, Inc. Excavator, Gravel, Dump truck, Grader, labor etc.	\$15,045.00
Encumber in 2018 to be spent in 2019	\$27,000.00 *
Jeffers, Clark Jr.; Trucking & Gravel	\$37,674.00
Pike Industries, Inc.; Gravel	\$772.80
Sheldon Gray Construction, Inc.; Trucking	\$850.00
Timson, Donald; Labor	\$30.00
White, David; Roadside Mowing	\$6,000.00
W.D. Dorman & Son; Paving	\$19,816.00
	<b>\$126,918.99 **</b>

\*\$27,000.00 encumbered in 2018 to be spent in 2019.

\*\*\$17,000.00 encumbered in 2017 spent in 2018.

# SELECTMEN'S REPORT DETAILED STATEMENT OF PAYMENTS - 2018

## WINTER ROADS:

Cargill Incorporated; Road Salt	\$5,771.99 *
Cloutier Sand & Gravel, Inc.; Plowing Contract and Thawing culverts	\$88,045.51
Jeffers, Clark Jr.; Gravel	\$1,386.00
News & Sentinel, The; Notices	\$25.00
Pike Industries, Inc.; Gravel	\$509.26
	<b>\$95,737.76</b>

\*To be reimbursed by plowing contractor.

## MERIDEN HILL BRIDGE NOTE:

Community Bank, NA; Loan Payment	<b>\$38,975.84</b>
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## LIBRARY:

Colebrook Public Library; Appropriation	<b>\$2,975.00</b>
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## TOWN POOR:

Name Withheld; Rent	\$375.00
C. Bean Transport; Fuel	\$500.00
Eversource	\$300.00
	<b>\$1,175.00</b>

## CEMETERIES:

Gooch, Robert, Jr.; Mowing	\$345.00
Parkhurst, Sheila; Mowing	\$4,916.00
P.A. Hicks & Sons, Inc.; Supplies	\$36.99
	<b>\$5,297.99</b>

## STATE/COUNTY:

Coos County; County Tax	\$412,940.00
Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$384.58
Department of Agriculture; Dog Licenses	\$282.50
Treasurer, State of New Hampshire; Vital Statistics	\$370.00
	<b>\$413,977.08</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2018**

**SCHOOL DISTRICT:**

Columbia School District	<b>\$1,232,836.00</b>
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**MISCELLANEOUS:**

**LAND & BUILDING APPRAISALS:**

Allen, Steven M.; General Assessing & Cyclical Evaluations	\$18,600.00
Sansoucy, George; Utility Appraisals	\$13,175.29
	<b>\$31,775.29</b>

**REFUNDS/ABATEMENTS:**

Consolidated Communications (Fairpoint) 2018 Property Taxes	\$467.00
CoreLogic; 2018 Property Taxes	\$1,132.00
Crest Lincoln/Jaugar; Motor Vehicle Fee	\$195.00
	<b>\$1,794.00</b>

**REGIONAL ASSOCIATIONS:**

NH Association of Assessing Officials; 2018 Dues	\$20.00
NH City & Town Clerks' Association 2018 Dues	\$20.00
NH Municipal Association; 2018 Dues	\$1,050.00
NH Tax Collectors' Association; 2018 Dues	\$20.00
	<b>\$1,110.00</b>

**TAXES BOUGHT BY TOWN:**

Town of Columbia; Purchase of 2017 Tax Liens	<b>\$60,798.13</b>
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**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2018**

**PATRIOTIC PURPOSES:**

Colebrook Kiwanis Club; Fireworks	\$750.00
Geo. L. O'Neil Post #62; Flags	\$125.00
	<b>\$875.00</b>

**TRANSFER MONIES:**

NHPDIP; Transfer from Checking & Savings	\$910,000.00
Trustees of Trust Funds	\$10,075.00
	<b>\$920,075.00</b>

<b>GRAND TOTAL OF PAYMENTS</b>	<b>\$3,149,556.16</b>
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# COOS COUNTY TRANSFER STATION

## JANUARY 1, 2018-DECEMBER 31, 2018

### RECEIPTS:

Town of Stewartstown	\$68,393.35
Town of Columbia	\$29,276.60
Town of Lemington	\$6,112.40
Stewartstown Residents; Building Debris, tires, etc.	\$8,744.00
Columbia Residents; Building Debris, tires, etc.	\$4,193.00
Lemington Residents; Building Debris, tires, etc.	\$227.00
Beecher Falls Redemption	\$2,058.55

**TOTAL RECEIPTS:** **\$119,004.90**

### PAYMENTS:

Atlantic Recycling; Cylinder Replacement	\$22,294.10
Belknap Septic; Snowplowing	\$5,680.00
Brooks Agway; Supplies	\$244.00
C.D.S. Portable Toilets; Portable Unit	\$1,200.00
Caron, Philip; Compacting	\$5,635.00
Colebrook Copy Center; Stickers	\$790.00
Coos Auto; Supplies	\$233.79
Coos County	\$27,750.03
Fisette, Ian ; Welding	\$50.00
Goodreau's Welding	\$120.00
News & Sentinel, Inc.; Ad	\$125.00
Normandeau Trucking, Inc.	\$49,683.25
Northeast Resource Recovery Association, Tires, electronics, etc.	\$4,199.73
Rancloes, Corey; Compacting	\$850.00
Wells, Jennifer; Treasurer	\$150.00

**TOTAL PAYMENTS** **\$119,004.90**

Jennifer L. Wells,  
Treasurer

# COOS COUNTY TRANSFER STATION

## INFORMATIONAL SHEET

<b>HOURS OF OPERATION:</b> (246-7112)	Monday	8:00 – 12:00
	Tuesday	CLOSED
	Wednesday	8:00 – 12:00
	Thursday	8:00 – 12:00
	Friday	12:00 – 4:00
	Saturday	8:00 – 4:00
	Sunday	CLOSED

### FEES ARE CHARGED AS FOLLOWS:

#### Propane Tanks:

1 lb.	\$ 1.00
20 lb.	\$ 2.00
30 lbs. through 100 lbs.	\$22.00

#### Tires:

Passenger Tires up to 24"	\$ 4.00
Tractor Trailer Tires 22.5" and 24"	\$20.00

#### Televisions:

24" and smaller	\$ 5.00
25" – 37"	\$10.00
38" – 70"	\$20.00

#### Batteries

No Charge

Brush, leaves & unfinished wood      No Charge (place on burn pile)

Clothes/Shoes/Bedding/Linens      No Charge

Computer Screens (desktops)      \$ 5.00

Computers (CPUs)      \$ 5.00

Fluorescent Lamps      No Charge

Mattress and Box Springs      \$10.00

Plywood, painted/stained wood, treated  
wood, household debris      \$25.00/per cubic

Refrigerators/Air Conditioners      \$20.00

Rugs      \$ 5.00

Scrap Metals      No Charge (place on metal pile)

Sheetrock – per cubic yard      \$50.00

Shingles – per cubic yard      \$50.00

Sinks/Toilets      \$ 6.00

Sofas      \$20.00

Stoves/Appliances	No Charge
Tubs/Shower Stalls	\$10.00
Upholstered Chairs/Recliners	\$10.00

**PLEASE RECYCLE THE FOLLOWING ITEMS:**

<b>ITEM</b>	<b>INCLUDES</b>	<b>PREPARATIONS</b>
Glass	All glass bottles & jars	Wash food out of all containers
Aluminum Cans	Beer, soda & food tins	Empty and rinse out Remove labels
Steel/Tin Cans	All steel, tin or metal cans	Empty and rinse out Remove labels
Plastic Bottles	Soda, water & liquor bottles	Empty and rinse out Remove caps
Plastic house- hold bottles	Detergent, shampoo, etc.	Empty and rinse out Remove caps
Plastic jugs	Milk & water jugs	Empty and rinse out Remove caps
Paper:	Newspaper Catalogs (soft cover books) Brown paper bags Chipboard (cereal, shoe boxes, etc.) Computer Paper Egg cartons Envelopes Fax Paper Hard cover books (with covers removed) Junk Mail Magazines Manila Envelopes Office Paper Telephone books White or colored paper	
Cardboard	Double walled boxes	Remove all tape and staples. Flatten boxes

## MERIDAN HILL BRIDGE NOTE

In November 2014 the Town signed a five-year note with Merchants Bank to replace a bridge on Meridan Hill Road. The interest rate is 1.95% and the payback is projected as follows:

YEAR	PRINCIPAL AMOUNT	INTEREST OWED	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING PRINCIPAL BALANCE
2015	\$187,709.00	\$3,660.33	\$37,541.80	\$41,202.13	\$150,167.20
2016	\$150,167.20	\$2,928.26	\$37,541.80	\$40,470.06	\$112,625.40
2017	\$112,625.40	\$2,196.20	\$37,541.80	\$39,738.00	\$75,083.60
2018	\$75,083.60	\$1,464.13	\$37,541.80	\$39,005.93	\$37,541.80
<b>2019</b>	<b>\$37,541.80</b>	<b>\$732.07</b>	<b>\$37,541.80</b>	<b>\$38,273.87</b>	<b>\$0.00</b>
		\$10,980.99	\$187,709.00	\$198,689.99	



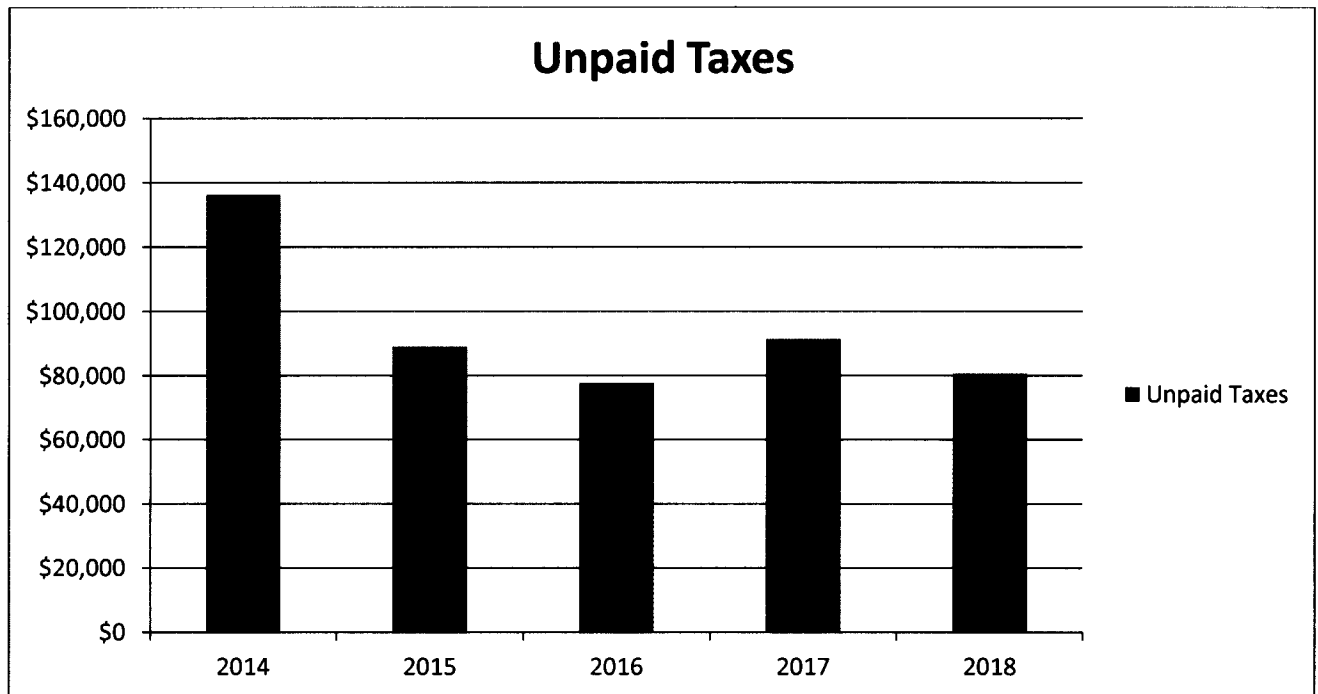
# TAX COLLECTOR'S REPORT

On the following pages, is my report for the year ending December 31, 2018, along with a list of unpaid taxes as of that date.

Below is a graph showing the unpaid taxes at the end of each of the last five years. At the end of this fiscal year, we again had 6% of our 2018 property taxes listed as unpaid. This, of course, changes from day to day. The amount unpaid as of the printing of this report will be less.

As noted previously, you now have the ability to pay your taxes on line. I hope that you find this helpful to you.

Debra DeBlois  
Tax Collector





## Tax Collector's Report

For the period beginning  and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

**NH DRA Municipal and Property Division**

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

#### ENTITY'S INFORMATION

Municipality:

County:

Report Year:

#### PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year: 2016	Year: 2015
Property Taxes	3110		\$91,515.95	\$498.00	\$111.10
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187		\$18.00		
Other Taxes	3189				
Property Tax Credit Balance		(\$1,836.27)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$1,403,840.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$30.00		
Yield Taxes	3185	\$18,882.06		
Excavation Tax	3187	\$82.12		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017	2016	2015
Property Taxes	3110	\$1,132.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,058.97	\$6,108.33	\$106.52	\$5.24
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$1,423,188.88	\$97,642.28	\$604.52	\$116.34



Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$1,324,033.03	\$35,036.53	\$267.14	\$111.10
Resident Taxes				
Land Use Change Taxes	\$30.00			
Yield Taxes	\$16,471.75			
Interest (Include Lien Conversion)	\$1,037.91	\$3,597.09	\$106.52	\$5.24
Penalties	\$21.06	\$2,511.24		
Excavation Tax	\$82.12			
Other Taxes				
Conversion to Lien (Principal Only)		\$56,454.42		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$29.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$2,410.31			
Excavation Tax				
Other Taxes				
Current Levy Deeded				



**New Hampshire**  
**Department of**  
**Revenue Administration**

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$80,651.48	\$43.00	\$230.86	
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$1,577.78)			
Other Tax or Charges Credit Balance				
Total Credits		\$1,423,188.88	\$97,642.28	\$604.52
				\$116.34

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$79,347.56
Total Unredeemed Liens (Account #1110 - All Years)	\$51,108.12



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year			\$29,449.93	\$22,261.03
Liens Executed During Fiscal Year		\$60,798.13		
Interest & Costs Collected (After Lien Execution)		\$1,588.59	\$2,819.23	\$7,193.60
Total Debits	\$0.00	\$62,386.72	\$32,269.16	\$29,454.63

Summary of Credits

	Last Year's Levy	Prior Levies		
		2017	2016	2015
Redemptions		\$29,467.34	\$9,756.49	\$22,177.14
Interest & Costs Collected (After Lien Execution) #3190		\$1,588.59	\$2,819.23	\$7,193.60
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$31,330.79	\$19,693.44	\$83.89
Total Credits	\$0.00	\$62,386.72	\$32,269.16	\$29,454.63

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$79,347.56
Total Unredeemed Liens (Account #1110 -All Years)	\$51,108.12



**COLUMBIA (97)**

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Marcia

Preparer's Last Name

Parkhurst

Date

1/10/19

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

*Marcia Parkhurst, Deputy Tax Collector*  
Preparer's Signature and Title

## UNPAID TAXES

### UNCOLLECTED 2018 PROPERTY TAXES:

	1st Installment	2nd Installment
Abbott, Valerie & Stephen	\$ 681.00	\$ 545.00
Alexander, James & Laura	\$ 48.00	\$ 38.00
Alexander, James & Laura	\$ 1,018.00	\$ 815.00
Anderson, Michael	\$ 339.88	\$ 5.00 *
Anderson, Michael		\$ 1,091.00 *
Beauchemin, Nelson		\$ 525.00 *
Beaulieu, Joshua et als		\$ 9.00 *
Beaulieu, Joshua et als		\$ 237.00 *
Blais, Michael		\$ 210.00 *
Bodge, Joseph		\$ 8.00 *
Boisvert, Quinton	\$ 891.00	\$ 714.00
Boucher, Thomas J. et als	\$ 677.89	\$ 900.00
Boughton, Michael		\$ 139.00 *
Brady, Christopher & Joyce	\$ 38.12	\$ 1,170.00
Busfield, J. Scott	\$ 501.00	\$ 400.00
Carroll, Anna	\$ 418.00	\$ 335.00
Cass, Charles, et als		\$ 101.00 *
Cass, Shawn	\$ 250.00	\$ 200.00
Chapple, Nancy		\$ 478.00 *
Chase, Chris	\$ 69.00	\$ 55.00
Cleveland, Paul		\$ 535.00
Corson, Scott		\$ 739.00 *
Cunningham, Jonathan		\$ 480.00 *
Davis, Beverly		\$ 1,011.00
Davis, Donald		\$ 435.47
Davis, Edward W. & Suzanne	\$ 427.00	\$ 341.00
Day, Marcus		\$ 206.00 *
DeBlois, Scott & Debra		\$ 911.87 *
DeBlois, Scott & Debra		\$ 997.00 *
Emanuello, Joseph		\$ 146.00 *
Emanuello, Joseph		\$ 455.00 *
Emanuello, Joseph		\$ 45.00 *
Estes, Clifton	\$ 14.00	\$ 10.00
Fedrick, Claire (Trustee)	\$ 252.00	\$ 202.00
Feltham, Richard		\$ 109.00
Flanders, Clayton & Sally		\$47.57 *
Flanders, Robert & Alice	\$ 494.00	\$ 395.00
Flanders, Robert & Alice	\$ 58.00	\$ 47.00
Flanders, Robert & Alice	\$ 49.00	\$ 40.00
Fogg, Kevin		\$ 1.00
Gamache, Ricky		\$ 167.38



## UNPAID TAXES

	1st Installment	2nd Installment
Gardner, Kristin		\$ 6.00 *
Gilmore, Tonya		\$ 365.00 *
Gilmore, Tonya		\$ 20.00 *
Giordano, Larry		\$ 924.00 *
Gladwell, Edward		\$ 150.00
Golden, John Charles		\$ 92.00
Gould, Gregory G.	\$ 36.59	\$ 69.00
Grand International Holdings		\$ 18.00 *
Grand International Holdings		\$ 5.00 *
Grand International Holdings		\$ 23.00 *
Grover, Mona		\$ 119.00
Haggerty, Glenn		\$ 379.00
Hamel, Derek R.	\$ 925.00	\$ 741.00
Harding, Lorraine		\$ 592.61 *
Harriman, Maurice		\$ 208.00
Hastings, Kenneth		\$ 4.00 *
Hastings, Kenneth		\$ 133.00 *
Hastings, Kenneth		\$ 443.86 *
Hastings, Kenneth		\$ 124.00
Hastings, Kenneth		\$ 14.00 *
Haynes, Kenneth		\$ 334.00 *
Haynes, Linda	\$ 1,184.00	\$ 948.00 *
Hebert, Carole		\$ 342.00 *
Henry, Penny		\$ 85.00
Hutchins, Trisha	\$ 55.00	\$ 45.00
Jandreau, Timothy	\$ 1,135.00	\$ 908.00
Jenkins, Mark		\$ 118.00
Kaiser, Brian		\$ 3.00 *
Kasperek, John		\$ 973.00 *
Keddy, Peter & Jaye		\$ 625.00
Kellett, Craig		\$ 256.00
Kenney, Evelyn et als	\$13.34	\$ 347.00
Klebe, Duane		\$ 315.00
Lanciani, Kevin & Wendy	\$ 957.00	\$ 765.00
Laycock, Barron	\$ 200.00	\$ 226.00
Laycock, Barron		\$ 5.00
Laycock, Barron		\$ 20.00
Leavenworth, Michelle		\$ 1.00
Leavenworth, Ronald & Michelle		\$ 34.00
Leavenworth, Ronald & Michelle		\$ 32.00
Lesperance, Billy		\$ 108.00
Limoges, Karen A.	\$ 1,671.00	\$ 1,320.00
Locke, Dana		\$ 92.00
Lynch, Dana	\$ 10.00	\$ 7.00 *
MacDonald, Finley	\$ 13.00	\$ 11.00
MacLure, Robert & Wendy	\$ 623.00	\$ 498.00
Marrone, Joseph A.	\$ 282.00	\$ 226.00

## UNPAID TAXES

	1st Installment		2nd Installment	
Mills, Arlene		\$	10.00	*
Mills, Arlene		\$	580.00	*
Mills, Arlene		\$	467.00	*
Mills, Arlene		\$	21.00	*
Mills, Ellen E.	\$ 683.00	\$	546.00	
Nichols, William		\$	206.00	*
Noklund, Sigmund		\$	113.00	
Noyes, Chris		\$	32.00	*
Osborne, Paul & Marlene		\$	478.50	*
Osgood, Todd		\$	1,462.00	*
Owner Unknown	\$21.00	\$	17.00	
Pageot, Jennifer		\$	487.00	*
Paquette, Melanie	\$ 517.00	\$	414.00	
Paradis, Diane		\$	108.00	*
Parker, Robert		\$	30.00	*
Parker, Ronald	\$ 1,172.35	\$	949.00	*
Perry, H. Dennis & Linda		\$	917.00	*
Perry, Wade	\$ 1,743.00	\$	1,395.00	
Peterson, Christopher		\$	1,046.00	
Poindexter, Laurence		\$	172.00	
Poindexter, Shawna		\$	107.00	
Poindexter, Tammy		\$	50.00	
Puglisi, Gary		\$	2.00	
Puglisi, Gary		\$	302.00	
Puglisi, Gary		\$	1.00	
Quintal, Donald	\$ 171.00			*
Rella, Paul	\$ 53.00	\$	36.00	
Rella, Paul	\$ 79.00	\$	55.00	
Reynolds, Daniel (1/2 interest)	\$ 35.00	\$	28.00	
Riberdy, Maureen	\$ 1,460.00	\$	1,167.00	
Richards, Craig	\$ 353.00	\$	283.00	
Riendeau, Raymond		\$	234.00	*
Riley, Francis & Carol	\$ 886.00	\$	708.00	
Routhier, Bernard	\$ 75.00	\$	47.00	
Routhier, Bernard	\$ 118.00	\$	75.00	
Roux, Pamela et als		\$	88.00	*
Roy, William		\$	2.00	*
Sansom, Brenda		\$	9.67	*
Scarlet, Donna		\$	341.96	*
Secret Order of Water Buffalo	\$ 11.03	\$	560.00	
Smith, Edward		\$	3.06	*
Smith, Edward		\$	5.00	*
Smith, Frederick & Margaret	\$ 1,630.00	\$	1,301.39	*
Smith, Jonathan	\$ 12.00	\$	9.00	
Smith, Jonathan	\$ 1,230.00	\$	984.00	
Smith, Ronnie		\$	914.00	*
Soucie, Thomas	\$ 101.00	\$	81.00	
St. Clair, Mark		\$	924.00	*

## UNPAID TAXES

	1st Installment	2nd Installment
Stanford, Mark		\$ 75.00 *
Sterrerr, Wolfgang		\$ 2.00
Sterrerr, Wolfgang		\$ 1,086.00
Sterrerr, Wolfgang		\$ 2.00
Sterrerr, Wolfgang		\$ 2.00
Sterrerr, Wolfgang		\$ 30.00
Tessier, Amy	\$ 878.94	\$ 706.00
Tessier, Paul & Rita		\$ 730.00
Tessier, Paul & Rita		\$ 19.00
Tetreault, Ryan		\$ 998.00 *
Tillotson, James	\$ 1,066.00	\$ 853.00
Tremblay, Norman		\$ 1,141.00
Tremblay, Norman		\$ 139.00
Wells, Daniel I.	\$ 913.00	\$ 730.00
Wells, Daniel I.	\$ 42.00	\$ 34.00
Wells, Daniel I.	\$ 37.00	\$ 29.00
Wells, Daniel I.	\$ 4.00	\$ 4.00
Williams, Kenneth	\$ 226.00	\$ 181.00
Wood, Russell		\$ 451.00 *
York, Pamela	\$ 251.00	\$ 201.00
<b>TOTALS:</b>	<b>\$ 27,099.14</b>	<b>\$ 53,552.34</b>

### UNCOLLECTED 2017 PROPERTY TAXES

Owner Unknown	\$ 20.00	\$ 23.00
<b>TOTALS:</b>	<b>\$ 20.00</b>	<b>\$ 23.00</b>

### UNCOLLECTED 2016 PROPERTY TAXES

Cass, Shawn		\$ 191.86
Owner Unknown	\$ 22.00	\$ 17.00
<b>TOTALS:</b>	<b>\$ 22.00</b>	<b>\$ 208.86</b>

## UNPAID TAXES

### UNCOLLECTED PROPERTY TAX LIENS:

#### Levy of 2016:

Alexander, James	\$	121.76
Alexander, James	\$	1,997.02
Boisvert, Quinton	\$	1,683.89
Busfield, J. Scott	\$	1,015.69
Fedrick, Claire Trustee	\$	57.69
Hamel, Derek	\$	1,812.66
Lesperance, Billy	\$	300.71
Limgoes, Karen	\$	2,329.64
MacLure, Robert	\$	1,272.35
Mills, Ellen	\$	1,372.61
Poindexter, Laurence	\$	403.01
Riberdy, Maureen	\$	1,617.93
Smith, Jonathan	\$	58.89
Smith, Jonathan	\$	2,600.11
Tillotson, James	\$	2,121.70
Wells, Daniel & Jennifer	\$	803.93
Wells, Daniel	\$	68.69
Wells, Daniel	\$	40.04
Wells, Daniel	\$	15.12
	\$	19,693.44

## UNPAID TAXES

### Levy of 2017:

Alexander, James	\$	134.11
Alexander, James	\$	2,153.56
Boisvert, Quinton	\$	1,908.06
Busfield, J. Scott	\$	1,085.84
Cass, Shawn	\$	560.14
Chase, Chris	\$	178.46
Estes, Clifton	\$	61.75
Fedrick, Claire	\$	563.28
Flanders, Robert B.	\$	783.89
Flanders, Robert B.	\$	133.95
Flanders, Robert B.	\$	116.07
Gould, Gregory	\$	107.04
Hamel, Derek	\$	1,979.55
Jandreau, Timmy	\$	1,295.92
Lanciana, Kevin	\$	1,373.64
Lesperance, Billy	\$	317.27
Limoges, Karen	\$	3,563.12
MacLure, Robert	\$	1,357.27
Mills, Ellen	\$	1,469.64
Poindexter, Laurence	\$	426.63
Reynolds, Daniel	\$	106.98
Riberdy, Maureen	\$	3,102.46
Riley, Francis	\$	561.65
Smith, Jonathan	\$	57.59
Smith, Jonathan	\$	2,598.52
Tillotson, james	\$	2,275.00
Wells, Daniel	\$	1,953.24
Wells, Daniel	\$	122.54
Wells, Daniel	\$	88.57
Wells, Daniel	\$	21.46
Williams, Kenneth	\$	506.50
	\$	<b>30,963.70</b>

### Levy of 2015:

Owner Unknown	\$	<b>83.89</b>
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\*Indicates paid after 12/31/2018.



***Connecticut River Joint Commissions – FY 2018 Town Report  
July 1, 2017 through June 30, 2018***

Suite 225, 10 Water St., Lebanon, NH 03766.

Website at <http://www.crjc.org>

CRJC continues its mission to preserve the visual and ecological integrity and working landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, it is guiding the watershed's growth by reviewing and commenting on hydro-electric dam relicensing, regulatory (development?) proposals, and initiatives on clean water and shoreland protection.

CRJC continues to bring policy makers and the public to our meetings to keep them abreast of the issues facing the Connecticut River.

During FY 18 CRJC convened meetings on NH and VT Regulations and Legislation; The Vermont Outdoor Recreation Economic Collaborative; and, a Cost Benefit Analysis of Joint State Clean Water Expenditures conducted by the Policy Research Shop at the Rockefeller Center at Dartmouth. CRJC continues to partner with the Connecticut River Conservancy on analyses of studies, including critical erosion studies, which are central to FERC relicensing of three hydro-electric dams.



Headwaters of the Connecticut River,  
Fourth Connecticut Lake, Pittsburg, NH

There are currently openings on the Subcommittee in several communities. If you or someone in your community is interested in working with volunteers from area communities on river conservation issues or to serve on a local river subcommittee, please email us at [contact@crjc.org](mailto:contact@crjc.org).

The current officers of the Joint Commissions are *James McClammer, President (NH)*; *Jennifer Griffin, Treasurer (NH)*; *Steven Lembke, Vice President (VT)*; *Christopher Campany, Secretary (VT)*. For a full list of Commissioners see the following website: <http://www.crjc.org/about-crjc/commissioners/>.

### **Town Specific Annual Report 2018 - Columbia**

North Country Home Health & Hospice Agency provides quality services that include home health, hospice, nursing, rehabilitation, social services, homemaking and long-term care in 48 towns, covering all of Coos County and northern Grafton County. **In 2018, for the Town of Columbia, we provided 309 visits with services to 3 clients.** We are committed to our community in that we provide community health clinics and screenings such as blood pressure checks and foot care clinics, health education programs, and a bereavement support group.

Hospice Care focuses on quality of life and provides support to the patient and their caregivers in achieving their goals and wishes. Our compassionate team, made up of physicians, nurses, social workers, home health aides, spiritual counselors, therapists and volunteers, work with the patient to achieve their goal. Services provided to the patient and their caregivers include: management of pain and symptoms, assisting patients with the emotional, spiritual and psychosocial aspects of dying, and provides needed medications, medical equipment and medical supplies. Also included is family/caregiver education on the provision of care and short-term inpatient treatment for management of symptoms that cannot be managed in the home environment or is needed for caregiver respite. Bereavement counseling for surviving family members and friends is also provided. An individual electing hospice care is not giving up on living, rather, making the decision to focus on quality of life. Hospice care provides a high level of quality medical care with a different focus from the traditional medical model.

Home Health Care is critical to serving the growing health care needs of this community. Our skilled clinical team can monitor health problems and provide disease management within the comfort of the home setting, which helps prevent more costly health care such as hospitalization and long term institutional care.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Columbia for its support of our agency. This allows us to fulfill our mission to provide services to all individuals regardless of their ability to pay. North Country Home Health & Hospice Agency is committed to providing services in Columbia to support clients and their families to remain in the comfort of their homes, in a safe and supportive environment, and to improve overall health outcomes in the community.

**STATE OF NEW HAMPSHIRE**  
Executive Council

**JOSEPH D. KENNEY**  
EXECUTIVE COUNCILOR  
DISTRICT ONE



STATE HOUSE ROOM 207  
107 NORTH MAIN STREET  
CONCORD, NH 03301  
(603) 271-3632

**Annual Report of District One Executive Councilor Joseph Kenney**  
**January 3<sup>rd</sup>, 2018**

Moving into 2019, this will be my last year as your Executive Councilor, I have thoroughly enjoyed serving you and working with many great local, county and state officials. I have been honored and grateful to have your trust for the past five years.

The Governor, Executive Council and Legislature have worked on many important issues such as the heroin, fentanyl and opioid crisis, workforce development, infrastructure improvement, school safety infrastructure, youth and family services and protection of our natural resources.

In 2018, I was proud to be a part of the Friendship House dedication in Bethlehem, the Fifth Glen House Hotel dedication near Mount Washington, the State Liquor store dedications in Colebrook and Lancaster and state land transfer near Mascoma Lake Park in Enfield. I have worked with dozens of small business owners to assist them throughout the regulatory process to open their businesses. The State is moving forward in a positive direction to sell the Rumney and Shelburne rest stop areas that have been closed for many years. I remain close to the Lakeshore Redevelopment Planning Commission in the development of the "Old State Property" in Laconia. Many communities such as Newport, Colebrook and Bristol are going through economic development revitalization and I have assisted them with funding ideas and with state and federal contacts.

There are over a thousand volunteers who serve on our State Boards and Commissions. I have had the pleasure to vote for many of them in District 1. The Council has confirmed 6 Circuit Court Judges, 2 Superior Court Judges and 1 State Supreme Judge(s) in 2018. In 2018, there were 1.7 billion dollars in expenditures, 6.4 billion in working capital and the Council passed 1775 contract items.

The Ten Year Transportation Improvement Plan, working with the NHDOT and the Regional Planning Commissions will commence in the New Year. The new Council will address the needs of the State and conduct hearings later in the summer and subsequently pass on a plan to the Governor for his consideration prior to it going to the NH Legislature. In the past, the plan has focused on preservation, maintenance and safety of existing pavement and bridge infrastructures throughout the state. Over \$16 million in federal funds was provided to NH for the Congestion, Mitigation, and Air Quality (CMAQ) program of which 16 grant applications were accepted. One of those grants, is the Conway Rec Path Project for \$1.2 million. Contact William Watson at NHDOT for any additional details at 271-3344.

The Governor and Council are looking for volunteers to serve on the dozens of state boards and commissions. If you are interested, please send your resume to Governor Chris Sununu, State House, 107 North Main Street, Concord, NH 03301, attention Eliot Gault Director of Appointments/Liaison or at (603) 271-8790. A complete list of all state boards and commissions is available at the NH Secretary of State website at [www.sos.nh.gov/redbook/index.htm](http://www.sos.nh.gov/redbook/index.htm)

The Executive Council office has available the following informational items: NH Constitutions, tourist maps, consumer protection handbooks, etc. Some Councilors periodically email their weekly schedule and other items of note. If you would like to be included on this list, contact our office at 271-3632. There is also an active internship program for college students and others who might be interested so please contact our office to discuss this with our staff at any time.

Best Regards - Joe



**45th Parallel Emergency Medical Services**

**2018 Annual EMS Chief's Report**

*Regional Ambulance Service*

*for the Towns of*



Canaan, Clarksville, Colebrook, Columbia, Dixville,  
Lemington, Norton, Pittsburg, Stewartstown,  
United Towns and Gores

January 22, 2019

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## **PREFACE**

**The 45<sup>th</sup> Parallel Emergency Medical Service** is a not-for-profit (501C3) corporation which provides emergency ambulance services to the Towns of Canaan, Clarksville, Colebrook, Columbia, Dixville, Lemington, Norton, Pittsburg, Stewartstown, and the United Towns and Gores.

In 2008, the 45<sup>th</sup> Parallel EMS started providing emergency ambulance services in Northern COOS County and Northeastern Essex County. Over the past 10 years, the agency has steadily grown in size, scope and coverage area. Today, the 45<sup>th</sup> Parallel EMS is a full-time paramedic level service, offering Advanced Life Support (ALS) services to the member towns, and critical transport services between local hospitals and tertiary care centers like Dartmouth Hitchcock Medical Center.

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## **REPORT INTRODUCTION**

This report was generated on January 22, 2019 by the 45<sup>th</sup> Parallel EMS Chief Executive Officer, Nathan J. Borland, NRP, CACP and represents the EMS activity of the agency, current projects, agency concerns and performance projections. This document contains data that was derived partly from the New Hampshire Department of Safety, Bureau of Emergency Medical Service patient care reporting website, [www.nhemsis.org](http://www.nhemsis.org), and from the agency's billing contractor, Medical Business Services, LLC.

The 45<sup>th</sup> Parallel EMS has a Medical Resource Hospital Agreement (MRHA) with Upper Connecticut Valley Hospital. This agreement entitles the agency to function under the medical oversight of the hospital's EMS Medical Director, Dr. Thomas Cochran, MD. As part of the MRHA, the 45<sup>th</sup> Parallel EMS has the ability to administer paramedic level care, treatments and medications.

### **SECTION 1: EMERGENCY MEDICAL SERVICE (EMS) ACTIVITY:**

• Total number of responses / requests for EMS services in 2018	1061
• Total Number of patient contacts	1097
• Increase in annual call volume from previous year	24%
• Number of receiving hospital destinations	32
• Responses by type or disposition:	
○ Advanced Life Support (ALS) transports	583
○ Basic Life Support (BLS) transports	256
○ Transport refusal of care	119
○ Cancellations	64
○ Assisted other agencies, fire standbys, mutual aid	31
○ Non-emergency transports	85

## **SECTION 2: PERCENTAGE OF RESPONSES AND RESPONSES BY TOWNS**

	Number of Responses	Percentage of Call Volume
Canaan	71	6%
Clarksville	29	2%
Colebrook	254	23%
Columbia	56	5%
Dixville	3	0.2%
Lemington	7	0.6%
Norton	7	0.6%
Pittsburg	118	11%
Stewartstown	57	5%
United Towns and Gores	5	0.5%
Coos County Nursing Home	44	4%
Transfers to other hospitals	386	36%
Mutual aid to non-member towns	24	2%

## **SECTION 3: EQUIPMENT**

At the end of FY 2017, the 45<sup>th</sup> Parallel EMS took delivery of a 2017, Ford 550, 4x4 ambulance. This truck is a new design that provides more safety for the provider taking care of the patient during transport.

In FY 2018, the 45<sup>th</sup> Parallel EMS was awarded a grant from the USDA Rural Development Fund to install a Stryker PowerLoad System in the new ambulance. This lift can load a patient weighing up to 700 pounds without any additional effort from the providers. This greatly reduces the possibility of on the job injuries from lifting.

In FY 2019, the 45<sup>th</sup> Parallel EMS plans to add:

- A nitrous oxide administration set that will allow AEMTs to administer pain control
- A video laryngoscope system that will improve the ability to do advanced airway management
- A water filtration system for our station

## **SECTION 4: PERSONNEL**

Over the past 10 years, the 45<sup>th</sup> Parallel EMS has been developing staffing levels to provide the best possible Advanced Life Support care and treatment available in the pre-hospital environment. Our current staffing consists of:

- Eight Paramedics
  - Five are critical care certified and one has a nursing degree
- Seven Emergency Medical Technicians (EMT)
- Eight Advanced Emergency Medical Technicians (AEMT)

## **SECTION 5: EMS EDUCATION**

In 2018, the 45<sup>th</sup> Parallel EMS enrolled two employees in the Paramedic Training Program hosted by Elliot Hospital in Manchester, NH. New England EMS Institute is one of the few nationally accredited paramedic training programs in the State of New Hampshire. These students will attend approximately 18 months of classroom training, and complete over 1,000 hours of hands on clinical training to become licensed paramedics.

All 45<sup>th</sup> Parallel EMS providers are required to maintain their EMS licenses through continuing education credits (CEUs). These CEUs can be completed either in the classroom setting or online training programs. Additionally, we hold monthly required training sessions at our station. In 2018, we added the ability to stream training programs online through gotomeeting.com. This allows employees to remotely log in and attend trainings when they otherwise might not have been able to. Gotomeeting.com also records the training sessions so they can be reviewed later.

Paramedics must also hold competencies in Paramedic Inter-Facility Transfer (PIFT). These include training in maintenance of previously initiated IV medicine administration, blood product maintenance, chest tubes, respiratory ventilators, therapeutic hypothermia, cardiac pacing and many other advanced life support skills.

In 2018 45<sup>th</sup> Parallel EMS has:

- Taught numerous CPR/First Aid and CERT classes
- Held several advanced technique training classes for paramedics
- Hosted and taught an RTP for EMT recertification

## **SECTION 6: 45<sup>th</sup> Parallel EMS Board of Directors**

Ed Laverty, Chairman  
Steve Young, Vice Chairman  
Michel Dionne, Treasurer  
Mike Collins, Secretary  
Richard Judd  
Robert Couture  
Jennifer Fish  
Scott Colby  
Dwayne Covell  
Arnold Gray  
Greg Placy  
David White  
Brett Brooks  
Morgan Phillips

Upper Connecticut Valley Hospital  
Beecher Falls Volunteer Fire Department  
Town of Clarksville  
Colebrook Fire Department  
Town of Pittsburg  
Town of Canaan  
Town of Dixville  
Upper Connecticut Valley Hospital  
Town of Stewartstown  
Pittsburg Fire Department  
Town of Colebrook  
Town of Lemington  
Town of Columbia  
Member at Large

Respectfully Submitted  
Nathan J. Borland, NRP, CICP  
Chief Executive Officer  
45<sup>th</sup> Parallel EMS

2018 annual report 1/19

# PLANNING BOARD REPORT

The Columbia Planning Board issued a total of **41 ZONING COMPLIANCE CERTIFICATES** for the year 2018.

Residential structures, including camps:	11
Accessory structures, garage, sheds, act:	16
Camper permits:	8
Barns:	2
Porches, additions:	2
Sugar House:	1
Gravel Pit Renewal:	1
<b>TOTAL:</b>	<b>41</b>

The Planning Board also received **one (1) application for a Site Plan Review** and **one (1) application for a two-lot subdivision**.

## SUMMARY OF RECEIPTS

Zoning Compliance Certificates:	\$1,720.00
Site Plan Review:	\$ 171.20
Zoning Board Review/Hearing:	\$ 64.02
Subdivision Hearing:	\$ 241.36
After the Fact Fee:	\$1,200.00
<b>TOTAL:</b>	<b>\$3,396.58</b>

Debra DeBlois  
Planning Board Secretary

**REPORT OF COMMON TRUST FUND INVESTMENTS FOR TOWN OF COLUMBIA  
YEAR ENDING DECEMBER 31, 2018**

YEAR ENDING DECEMBER 31, 2019								
*****PRINCIPAL*****								
DESCRIPTION OF INVESTMENTS	BEGINNING BALANCE	FUNDS ADDED	WITHDRAWALS	ENDING BALANCE	INCOME DURING YEAR	INCOME EXPENDED DURING YEAR	ENDING BALANCE	GRAND TOTAL
Ellen Cleveland Cem.	\$100.72	\$0.00	\$0.00	\$100.72	\$0.12	\$0.00	\$0.12	\$100.84
Hattie Chamberlain Cem.	\$230.27	\$0.00	\$0.00	\$230.27	\$0.12	\$0.00	\$0.12	\$230.39
Henry Forristall Cem.	\$201.50	\$0.00	\$0.00	\$201.50	\$0.12	\$0.00	\$0.12	\$201.62
Mary Walker Cem.	\$402.82	\$0.00	\$0.00	\$402.82	\$0.12	\$0.00	\$0.12	\$402.94
Mrs. Warren Marshall Cem.	\$75.62	\$0.00	\$0.00	\$75.62	\$0.12	\$0.00	\$0.12	\$75.74
Percy H. Titus Cem.	\$1,008.81	\$0.00	\$0.00	\$1,008.81	\$0.12	\$0.00	\$0.12	\$1,008.93
Thomas Wallace Cem.	\$1,008.81	\$0.00	\$0.00	\$1,008.81	\$0.12	\$0.00	\$0.12	\$1,008.93
Cemetery Maintenance	\$19,803.72	\$75.00	\$0.00	\$19,878.72	\$408.29	\$0.00	\$408.29	\$20,287.01
Columbia Covered Bridge	\$2,806.36	\$0.00	\$0.00	\$2,806.36	\$90.65	\$0.00	\$90.65	\$2,897.01
Road Improvement	\$502.77	\$0.00	\$0.00	\$502.77	\$0.12	\$0.00	\$0.12	\$502.89
School District Tuition	\$184,027.95	\$25,000.00	\$0.00	\$209,027.95	\$3,493.78	\$0.00	\$3,493.78	\$212,521.73
Bridge Improvement Fund	\$30,392.33	\$10,000.00	\$0.00	\$40,392.33	\$544.33	\$0.00	\$544.33	\$40,936.66
	\$240,561.68	\$35,075.00	\$0.00	\$275,636.68	\$4,538.01	\$0.00	\$4,538.01	\$280,174.69
						\$280,174.69		

## RESIDENT MARRIAGE REPORT JANUARY 1, 2018 - DECEMBER 31, 2018

DATE	PERSON A	PERSON A'S RESIDENCE	PERSON B	PERSON B'S RESIDENCE	PLACE OF MARRIAGE
3/10/2018	Barrows, Tyler P. Sr.	Columbia, NH	Smith, Samantha J.	Columbia, NH	North Conway, NH
7/23/2018	Mack, Jeremy	Columbia, NH	Dellaposta, Heather M.	Cranston, RI	Colebrook, NH
8/18/2018	Riley, Bobby J.	Columbia, NH	Pike, Tammy E.	Columbia, NH	Colebrook, NH

## RESIDENT DEATH REPORT JANUARY 1, 2018 - DECEMBER 31, 2018

DATE OF DEATH	DECEDENT'S NAME	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
6/7/2018	Zuk, Edward	Columbia, NH	Zuk, Teofil	Wcislo, Zuzanna
6/23/2018	Papstein, Walteer	Concord, NH	Papstein, Hugo Sr.	Giray, Victoria
7/18/18	Johnson, William	Columbia, NH	Johnson, Leonard	Goodale, Helen
8/20/18	Morris, Martha	Columbia, NH	Cross, Allen	Horn, Ella
11/24/18	Boucher, Helen	Columbia, NH	Polgroazek, Frank	Czajkowky, Cecelia
12/21/18	Parkhurst, Garry	Colebrook, NH	Parkhurst, Kenneth	Riendeau, Isabelle
12/24/18	Smith, Sandra	Lancaster, NH	Ordway, George	Elliott, Grace

# **RESIDENT BIRTH REPORT** **JANUARY 1, 2018 - DECEMBER 31, 2018**

<b>DATE OF BIRTH</b>	<b>CHILD'S NAME</b>	<b>BIRTH PLACE</b>	<b>FATHER'S NAME</b>	<b>MOTHER'S NAME</b>
6/19/2018	Fortier, Jonas Carl	Littleton, NH	Fortier, Robert	Kimball, Kayla
12/4/2018	Adair, Jackson John	Lebanon, NH	Adair, Benjamin	Strickland, Brittne





272 Main Street  
Lancaster, NH 03584  
Call 603.788.4928  
Fax 603.788.3830  
craneandbellcpas.com

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Selectmen,  
Town of Columbia:

Management is responsible for the accompanying financial statements of Town of Columbia, which comprise the balance sheet as of December 31, 2017, and the related statements of revenue and expenditures for the year then ended, included in the accompanying prescribed form MS-535. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form MS-535 nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form MS-535.

The financial statements included in the accompanying prescribed form MS-535 are intended to comply with the requirements of New Hampshire Department of Revenue Administration, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

*Crane & Bell, PLLC*

October 5, 2018

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Presented here is Management's Discussion and Analysis for Town of Columbia for the year ended December 31, 2017. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This information is reported in a manner designed to fairly present the Town's financial position, and the results of operations of the Town's various funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Selectboard is responsible for establishing an accounting and internal control structure designed to ensure that the physical, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The basic financial statements consist of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Also included in this report is certain supplementary information which includes combining and individual fund schedules.

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (for example, uncollected taxes or unpaid amounts due to suppliers).

The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include, among others, general government, public safety, and highway maintenance and construction.

The government-wide financial statements can be found on pages 8 and 9 of this report.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2017**

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the general fund, which is the Town's only major fund. Data from the other governmental funds are combined into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its general fund. A budgetary comparison has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 10 to 14 of this report.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside of the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The basic fiduciary fund financial statements can be found on page 15 of this report.

***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 to 30 of this report.

***Other information***

In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information which consists of the estimated and actual revenues for the general fund, and statement of appropriations, expenditures and encumbrances for the general fund, found on pages 31 to 34 of this report.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**Government-Wide Financial Analysis**

The Town's overall financial position and operations for the past two years are summarized below based on the information included in the current and prior financial statements.

***Statement of Net Position***

The Town's net position at December 31, 2017 was \$1,142,511, an increase of \$60,205 or 5.6% from December 31, 2016.

	Governmental Activities	
	<u>2017</u>	<u>2016</u>
Assets:		
Current and other assets	\$ 1,111,016	\$ 838,268
Capital assets, net of depreciation	976,409	997,428
Total assets	<u>2,087,425</u>	<u>1,835,696</u>
Liabilities:		
Current liabilities	871,680	678,307
Long-term liabilities	37,541	75,083
Deferred inflows of resources	35,693	-
Total liabilities	<u>944,914</u>	<u>753,390</u>
Net position:		
Net investment in capital assets	901,326	884,803
Permanently restricted	3,004	3,004
Temporarily restricted for -		
Capital acquisition	53,505	43,401
Cemetery maintenance	-	-
Perpetual care	25	20
Unrestricted	184,651	151,078
Total net position	<u>\$ 1,142,511</u>	<u>\$ 1,082,306</u>

The largest component of net position, \$901,326, is the Town's investment in capital assets (e.g., land, buildings, vehicles and equipment, and infrastructure), which reflects estimated original cost of those assets less accumulated depreciation and related debt.

An additional \$3,004 of net position represents permanently restricted funds. By the terms of the trusts that gave rise to these funds, the permanently restricted portion may not be expended, but must be held in perpetuity to generate income for use by the Town in maintaining its cemeteries.

Temporarily restricted net position represent funds set aside by the Town in capital reserve for future acquisition of capital assets, or funds designated for other specific purposes.

Unrestricted net position is available to meet the Town's ongoing obligations to citizens and creditors.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2017**

***Statement of Activities***

Governmental activities increased the Town's net position by \$60,205 during 2017, as shown in the summarized statement of activities below.

	Governmental Activities	
	<u>2017</u>	<u>2016</u>
Program revenues:		
Charges for services	\$ 545	\$ 1,005
Operating grants and contributions	41,790	46,873
Capital grants and contributions	-	300
Total program revenues	<u>42,335</u>	<u>48,178</u>
General revenues:		
Taxes, licenses, and fees	440,791	442,779
All other revenues	<u>60,126</u>	<u>45,953</u>
Total general revenues	<u>500,917</u>	<u>488,732</u>
Total revenues	<u>543,252</u>	<u>536,910</u>
Program expenses:		
General government	150,809	154,142
Public safety	66,874	64,458
Highways and streets	225,482	217,448
Solid waste	33,483	46,753
Health and welfare	500	8,618
Culture and recreation	3,825	3,825
Interest expense	<u>2,074</u>	<u>2,804</u>
Total expenses	<u>483,047</u>	<u>498,048</u>
Change in net position	60,205	38,862
Net position, beginning	<u>1,082,306</u>	<u>1,043,444</u>
Net position, ending	<u>\$ 1,142,511</u>	<u>\$ 1,082,306</u>

Significant variations in revenues between years are summarized as follows:

- Decrease in operating grants of approximately \$5,000 is due to a hazard mitigation grant received in 2016 and not in 2017.
- Increase in all other revenues of approximately \$14,000 consists of the following:
  - Increase of approximately \$2,200 in interest on investments.
  - Increase of approximately \$5,560 from the sale of municipal property.
  - Increase of approximately \$4,800 in railroad distribution from the State.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Significant variations in expenses between years are summarized as follows:

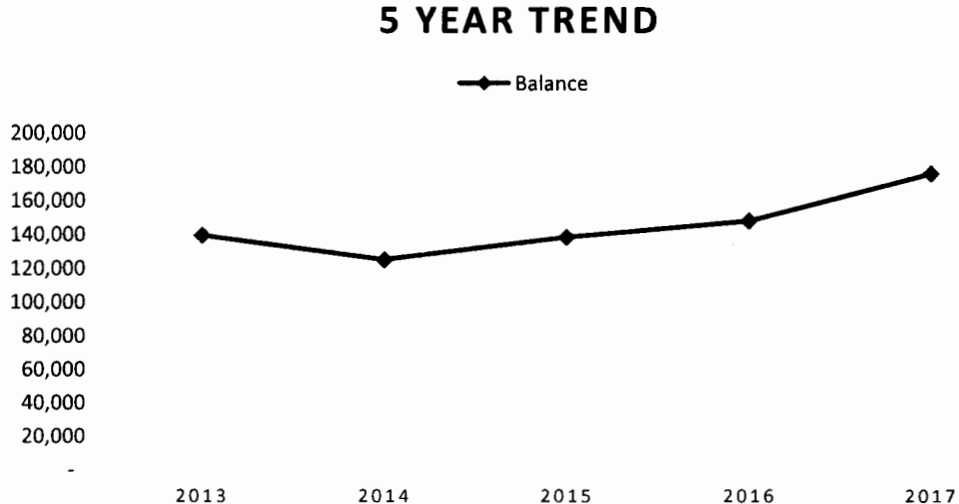
- Increase in highway and streets expense of approximately \$8,000 is mainly due to an increase in trucking and general summer road maintenance expenditures.
- Decrease in solid waste expense of \$13,270 is due to a decrease in recycling and transfer station operation expenditures.

**Financial analysis of the Town's funds**

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2017, \$175,780 of fund balance was available for spending at the Town's discretion. The remainder of the fund balance is considered nonspendable, restricted, committed, or assigned as defined by fund balance definitions. These fund balance definitions can be found in Note I.G. in the notes to the financial statements.

Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. The following is a five year trend for governmental activities.



**General fund budgetary highlights**

Actual revenues generated by the general fund in 2017 exceeded amounts budgeted by \$97,639 as shown in Exhibit E of the financial statements. The major components of this favorable variance were:

- Greater than anticipated tax revenues of \$15,354.
- Greater than anticipated revenues from licenses, permits and fees of \$33,232.
- Greater than anticipated intergovernmental revenues of \$41,073.
- Greater than anticipated charges for services and revenues from other local sources of \$7,980.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Appropriations exceeded actual expenditures by \$23,344, as shown in Exhibit E of the basic financial statements. The major component of this favorable variance was:

- Less than anticipated general government expenditures totaling \$12,713.
- Less than anticipated solid waste expenditures of \$6,517.
- Less than anticipated health and welfare expenditures totaling \$6,000.

**Capital Assets and Debt Administration**

**Capital Assets.** The Town's investment in capital assets for its governmental and business-type activities as of December 31, 2017, amounts to \$976,409 (net of accumulated depreciation), a decrease of \$21,019 from the prior year, which is all related to depreciation expense. This investment in capital assets includes land, land improvements, bridges and buildings and improvements.

Additional information on the Town's capital assets can be found in Note IV.B. on page 25 of this report.

**Long-term debt.** At the end of the current fiscal year, the general fund had \$75,083 of outstanding debt.

Additional information on the Town's long-term debt can be found in Note IV.C. on page 26 of this report.

**Contacting Town's Financial Management**

This financial report is designed to provide our citizens and creditors with a general overview of the Town's finances and to demonstrate fiscal accountability. If you have questions about this report or need additional information, contact the Board of Selectmen at Columbia town office, PO Box 157, Columbia, New Hampshire 03576, or call (603) 237-5255.



# **School Officials' Annual Report**

## **Columbia School District**

### **2017-2018**

**Annual Meeting  
Tuesday, March 12, 2019  
7:15 p.m.**

**School District Meeting will be held prior to the  
Town Meeting in the Columbia Town Hall**



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**Report of**  
**COLUMBIA SCHOOL DISTRICT**  
**OFFICERS**

**MODERATOR**  
*Eric Stohl*

**CLERK**  
*Jennifer Wells*

**TREASURER**  
*Debra DeBlois*

<b>SCHOOL BOARD</b>	
<i>Christopher Brady, Chairman</i>	<i>Term Expires 2021</i>
<i>Stacey Campbell</i>	<i>Term Expires 2019</i>
<i>Cara Lariviere</i>	<i>Term Expires 2020</i>

**SUPERINTENDENT OF SCHOOLS**  
*Bruce Beasley*

**BUSINESS ADMINISTRATOR**  
*Cheryl A. Covill*

**COORDINATOR OF SPECIAL SERVICES**  
*Mandie Hibbard*

**COLUMBIA SCHOOL DISTRICT WARRANT**  
**The State of New Hampshire**

To the Inhabitants of the School District in the Town of Columbia qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 12th day of March 2019 at **7:15pm**, to act upon the following subjects:

01. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. (Proposed salaries of \$1,300.00 are included in Article 4)
02. To hear the reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.
03. Shall the voters of the Columbia School District vote to support the continued study and development of a regional education plan known as Model 11 and the formation of any necessary committees to continue the study and development of a regional education plan; and further authorize the School Board to take the actions necessary to bring a plan forward for discussion and possible approval at a future School District meeting?
04. To see if the school district will vote to raise and appropriate the sum of ONE MILLION, FIVE HUNDRED EIGHTY THOUSAND, THREE HUNDRED EIGHTY DOLLARS (\$1,580,380.00) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment for the statutory obligations of the District. The School Board recommends this appropriation. (Majority Vote Required)
05. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 11th day of February 2019.

COLUMBIA SCHOOL BOARD:

CHRISTOPHER BRADY, Chairman  
STACEY CAMPBELL  
CARA LARIVIERE

**True Copy of Warrant - Attest:**

COLUMBIA SCHOOL BOARD:

CHRISTOPHER BRADY, Chairman  
STACEY CAMPBELL  
CARA LARIVIERE

**COLUMBIA SCHOOL DISTRICT**

**SPECIAL WARRANT**

**The State of New Hampshire**

To the Inhabitants of the School District in the Town of Columbia qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 12th day of March 2019, to act upon the following subject: (Polls will be open from 11:00 am to 6:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).

Given under our hands at said Columbia, the 11th day of February 2019.

COLUMBIA SCHOOL BOARD:

CHRISTOPHER BRADY, Chairman

STACEY CAMPBELL

CARA LARIVIERE

**True Copy of Warrant – Attest:**

COLUMBIA SCHOOL BOARD:

CHRISTOPHER BRADY, Chairman

STACEY CAMPBELL

CARA LARIVIERE

Columbia School District							
2019-2020 Proposed Budget							
Account	Description	2017 - 2018 Adopted Budget	2017 - 2018 Expenditures	2018 - 2019 Budget	2019 - 2020 Proposed Budget	Variance	Footnote
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$1,282,055.00	\$994,786.78	\$1,187,177.00	\$1,336,448.00	\$149,271.00	
<b>FUNCTION: Regular Education Programs - 1100</b>		<b>\$1,282,055.00</b>	<b>\$994,786.78</b>	<b>\$1,187,177.00</b>	<b>\$1,336,448.00</b>	<b>\$149,271.00</b>	<b>A</b>
000.1210.323.00.000.0000	Professional Services - Pupils	\$87,048.00	\$20,684.74	\$59,724.00	\$17,388.00	(\$42,336.00)	
000.1210.561.00.000.0000	Tuition to Other NH LEAs	\$100.00	\$13,333.16	\$100.00	\$100.00	\$0.00	
000.1210.564.00.000.0000	Tuition to Private Schools	\$100.00	\$0.00	\$23,000.00	\$100.00	(\$22,900.00)	
<b>FUNCTION: Special Education Programs - 1210</b>		<b>\$87,248.00</b>	<b>\$34,017.90</b>	<b>\$82,824.00</b>	<b>\$17,588.00</b>	<b>(\$65,236.00)</b>	<b>B</b>
000.1300.562.00.000.0000	Tuition to LEAs Outside of NH	\$26,250.00	\$17,500.00	\$9,000.00	\$9,500.00	\$500.00	
<b>FUNCTION: Vocational Education - 1300</b>		<b>\$26,250.00</b>	<b>\$17,500.00</b>	<b>\$9,000.00</b>	<b>\$9,500.00</b>	<b>\$500.00</b>	
000.2140.323.00.000.0000	Professional Services - Pupils	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
<b>FUNCTION: Psychological Services - 2140</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	
000.2150.260.00.000.0000	Worker's Compensation	\$166.00	\$74.77	\$166.00	\$176.00	\$10.00	
000.2150.323.00.000.0000	Professional Services - Pupils	\$27,426.00	\$26,363.59	\$26,122.00	\$29,356.00	\$3,234.00	
<b>FUNCTION: Speech Pathology &amp; Audiology Services - 2150</b>		<b>\$27,592.00</b>	<b>\$26,438.36</b>	<b>\$26,288.00</b>	<b>\$29,532.00</b>	<b>\$3,244.00</b>	<b>C</b>
000.2160.260.00.000.0000	Worker's Compensation	\$322.00	\$145.05	\$284.00	\$239.00	(\$45.00)	
000.2160.323.00.000.0000	Professional Services - Pupils	\$34,970.00	\$11,114.52	\$30,226.00	\$24,652.00	(\$5,574.00)	
<b>FUNCTION: Physical &amp; Occupational Therapy Services - 2160</b>		<b>\$35,292.00</b>	<b>\$11,259.57</b>	<b>\$30,510.00</b>	<b>\$24,891.00</b>	<b>(\$5,619.00)</b>	<b>D</b>
000.2190.323.00.000.0000	Professional Services - Pupils	\$3,050.00	\$183.33	\$3,050.00	\$3,050.00	\$0.00	
000.2190.580.00.000.0000	Travel	\$264.00	\$0.00	\$264.00	\$264.00	\$0.00	
000.2190.610.00.000.0000	Supplies	\$200.00	\$0.00	\$200.00	\$0.00	(\$200.00)	
000.2190.810.00.000.0000	Dues & Fees	\$675.00	\$0.00	\$675.00	\$675.00	\$0.00	
<b>FUNCTION: Other Support Services - Students - 2190</b>		<b>\$4,189.00</b>	<b>\$183.33</b>	<b>\$4,189.00</b>	<b>\$3,989.00</b>	<b>(\$200.00)</b>	
000.2310.110.00.000.0000	Salaries - Regular Employees	\$1,300.00	\$1,250.00	\$1,300.00	\$1,300.00	\$0.00	
000.2310.220.00.000.0000	Social Security Tax	\$100.00	\$95.63	\$100.00	\$100.00	\$0.00	
000.2310.260.00.000.0000	Worker's Compensation	\$400.00	\$180.18	\$400.00	\$400.00	\$0.00	
000.2310.320.00.000.0000	Professional Educational Services	\$0.00	\$4,450.00	\$5,200.00	\$0.00	(\$5,200.00)	

Account	Description	2017 - 2018 Adopted Budget	2017 - 2018 Expenditures	2018 - 2019 Budget	2019 - 2020 Proposed Budget	Variance	Footnote
000.2310.330.00.000.0000	Other Professional Services	\$5,200.00	\$0.00	\$0.00	\$5,200.00	\$5,200.00	
000.2310.521.00.000.0000	Insurance - Other	\$2,035.00	\$1,982.00	\$2,035.00	\$2,035.00	\$0.00	
000.2310.540.00.000.0000	Advertising	\$500.00	\$408.50	\$500.00	\$500.00	\$0.00	
000.2310.580.00.000.0000	Travel	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	
000.2310.610.00.000.0000	Supplies	\$0.00	\$108.59	\$0.00	\$0.00	\$0.00	
000.2310.810.00.000.0000	Dues & Fees	\$2,300.00	\$2,195.36	\$2,400.00	\$2,400.00	\$0.00	
000.2310.890.00.000.0000	Other Expenses	\$150.00	\$0.00	\$200.00	\$200.00	\$0.00	
<b>FUNCTION: School Board Services - 2310</b>		<b>\$12,135.00</b>	<b>\$10,670.26</b>	<b>\$12,285.00</b>	<b>\$12,285.00</b>	<b>\$0.00</b>	
000.2321.339.00.000.0000	Appropriations	\$48,182.00	\$48,182.60	\$55,291.00	\$60,175.00	\$4,884.00	
<b>FUNCTION: Office of the Superintendent - 2321</b>		<b>\$48,182.00</b>	<b>\$48,182.60</b>	<b>\$55,291.00</b>	<b>\$60,175.00</b>	<b>\$4,884.00</b>	<b>E</b>
000.2329.580.00.000.0000	Travel	\$250.00	\$127.00	\$250.00	\$250.00	\$0.00	
<b>FUNCTION: Coordinator of Special Services - 2329</b>		<b>\$250.00</b>	<b>\$127.00</b>	<b>\$250.00</b>	<b>\$250.00</b>	<b>\$0.00</b>	
000.2721.519.00.000.0000	Purchased Transportation Service	\$66,122.00	\$65,792.49	\$67,434.00	\$68,773.00	\$1,339.00	
<b>FUNCTION: Student Transportation - Regular Programs - 2721</b>		<b>\$66,122.00</b>	<b>\$65,792.49</b>	<b>\$67,434.00</b>	<b>\$68,773.00</b>	<b>\$1,339.00</b>	<b>F</b>
000.2722.511.00.000.0000	Transportation Purchased From C	\$12,301.00	\$7,476.19	\$12,301.00	\$7,249.00	(\$5,052.00)	
<b>FUNCTION: Student Transportation - Special Programs - 2722</b>		<b>\$12,301.00</b>	<b>\$7,476.19</b>	<b>\$12,301.00</b>	<b>\$7,249.00</b>	<b>(\$5,052.00)</b>	<b>G</b>
000.2723.511.00.000.0000	Transportation Purchased From C	\$4,200.00	\$1,188.59	\$0.00	\$0.00	\$0.00	
<b>FUNCTION: Student Transportation - Vocational Prgms - 2723</b>		<b>\$4,200.00</b>	<b>\$1,188.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
000.2743.511.00.000.0000	Transportation Purchased From C	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	
<b>FUNCTION: Vocational Transportation - 2743</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	
000.5225.930.00.000.0000	Transfer to Expendable Trust	\$0.00	\$0.00	\$25,000.00	\$0.00	(\$25,000.00)	
<b>FUNCTION: Transfer to Expendable Trust - 5225</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>(\$25,000.00)</b>	<b>H</b>
000.5310.564.00.000.0000	Tuition to Private Schools	\$0.00	\$1,711.00	\$0.00	\$0.00	\$0.00	
000.5310.569.00.000.0000	Residential Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
000.5310.810.00.000.0000	Dues & Fees	\$5,970.00	\$0.00	\$6,200.00	\$6,200.00	\$0.00	
<b>FUNCTION: Allocations to Charter Schools - 5310</b>		<b>\$5,970.00</b>	<b>\$1,711.00</b>	<b>\$6,200.00</b>	<b>\$6,200.00</b>	<b>\$0.00</b>	
<b>Grand Total:</b>		<b>\$1,612,786.00</b>	<b>\$1,219,334.07</b>	<b>\$1,522,249.00</b>	<b>\$1,580,380.00</b>	<b>\$58,131.00</b>	

**COLUMBIA SCHOOL DISTRICT**  
**2019 - 2020**  
**BUDGET FOOTNOTES**

Footnotes delineated in the far right hand column of the Proposed Budget pages:

- A. Regular Education Programs – Increase of \$ 149,271**  
Tuition – Increase of 4 students over the prior year’s budget. Includes a projected increase in the tuition rate
- B. Special Education Programs – Decrease of \$ 65,236**  
Reduction in classroom assistants and out-of-district placement
- C. Speech/Audiology Services – Increase of \$ 3,244**  
Increase in the number of students in need of speech services
- D. Physical /Occupational Therapy Services– Decrease of \$ 5,619**  
Decrease in the number of students in need of Occupational Therapy
- E. Office of the Superintendent – Increase of \$ 4,884**  
Increase hours for part-time Payroll/HR position, insurance increase and updating software
- F. Student Transportation – Increase of \$ 1,339**  
Based on contract
- G. Student Transportation – Special Programs– Decrease of \$ 5,052**  
Based on student count and mileage
- H. Expendable Trust Fund –Decrease \$ 25,000**  
No contribution FY 2020. Balance as of November 2018 - \$ 210,174

<b>COLUMBIA SCHOOL DISTRICT</b>				
<b>2019 - 2020</b>				
<b>ESTIMATED REVENUE</b>				
	<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	
	<b>REVENUE RECEIVED</b>	<b>BUDGET</b>	<b>PROPOSED REVENUE</b>	<b>VARIANCE</b>
Balance on Hand, June 30th	229,308.00	406,347.00	200,000.00	(206,347.00)
Adequate Education Grant	396,099.19	338,916.00	346,948.00	8,032.00
Kindergarten Aid	0.00	2,200.00	4,400.00	2,200.00
Vocational Revenue	10,859.23	3,000.00	3,000.00	-
Earning on Investment	252.45	150.00	200.00	50.00
Medicaid Revenue	4,424.21	2,500.00	4,000.00	1,500.00
Catastrophic Aid	0.00	-	-	-
Other Local Revenue	508.54	-	-	-
Other State Aid	1,393.54	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>642,845.16</b>	<b>753,113.00</b>	<b>558,548.00</b>	<b>(194,565.00)</b>
<b>BUDGET SUMMARY</b>				
	<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	
	<b>ACTUAL REVENUE</b>	<b>BUDGET</b>	<b>PROPOSED BUDGET</b>	<b>VARIANCE</b>
Budget	1,612,775.00	1,522,249.00	1,580,380.00	58,131.00
Less:				
Estimated Revenue	642,845.16	753,113.00	558,548.00	(194,565.00)
DISTRICT ASSESSMENT	982,836.00	769,136.00	1,021,832.00	252,696.00
State Property Tax	137,765.00	144,746.00	142,529.00	(2,217.00)
<b>Local Education Tax Rate</b>	<b>845,071.00</b>	<b>624,390.00</b>	<b>879,303.00</b>	<b>254,913.00</b>





**Proposed Budget**  
**Columbia Local School**

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2019 to June 30, 2020

Form Due Date: **20 Days after the Annual Meeting**

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This form was posted with the warrant on: February 11, 2019

**SCHOOL BOARD CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

<b>Name</b>	<b>Position</b>	<b>Signature</b>
Christopher Brady	Board Chairman	
Stacey Campbell	Board Member	
Cara Lariviere	Board Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

**For assistance please contact:**

NH DRA Municipal and Property Division  
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



**Proposed Budget**

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	04	\$994,787	\$1,187,177	\$1,336,448	\$0
1200-1299	Special Programs	04	\$34,018	\$82,824	\$17,588	\$0
1300-1399	Vocational Programs	04	\$17,500	\$9,000	\$9,500	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	04	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$1,046,305</b>	<b>\$1,279,001</b>	<b>\$1,363,536</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	04	\$37,881	\$61,987	\$59,412	\$0
2200-2299	Instructional Staff Services		\$0	\$0	\$0	\$0
<b>Support Services Subtotal</b>			<b>\$37,881</b>	<b>\$61,987</b>	<b>\$59,412</b>	<b>\$0</b>
<b>General Administration</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$10,670	\$12,285	\$12,285	\$0
<b>General Administration Subtotal</b>			<b>\$10,670</b>	<b>\$12,285</b>	<b>\$12,285</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	04	\$48,310	\$55,541	\$60,425	\$0
2400-2499	School Administration Service		\$0	\$0	\$0	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance		\$0	\$0	\$0	\$0
2700-2799	Student Transportation	04	\$74,457	\$82,235	\$78,522	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0
<b>Executive Administration Subtotal</b>			<b>\$122,767</b>	<b>\$137,776</b>	<b>\$138,947</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations		\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0



**Proposed Budget**

4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Other Outlays**

5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Fund Transfers**

5220-5221	To Food Service	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	04	\$1,711	\$6,200	\$6,200
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$1,711</b>	<b>\$6,200</b>	<b>\$6,200</b>	<b>\$0</b>

**Total Operating Budget Appropriations**

**\$1,580,380**

**\$0**



**Proposed Budget**

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2020 (Recommended)	period ending 6/30/2020 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$0</b>	<b>\$0</b>



**Proposed Budget**

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2020 (Recommended)	period ending 6/30/2020 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0



**Proposed Budget**

Account	Source	Article	Actual Revenues for Period ending 6/30/2018	Revised Estimated Revenues for Period ending 6/30/2019	Estimated Revenues for Period ending 6/30/2020
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$252	\$150	\$200
1600-1699	Food Service Sales		\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$509	\$0	\$0
<b>Local Sources Subtotal</b>			<b>\$761</b>	<b>\$150</b>	<b>\$200</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	04	\$0	\$2,200	\$4,400
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$10,859	\$3,000	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$10,859</b>	<b>\$5,200</b>	<b>\$4,400</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education	04	\$0	\$0	\$3,000
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	04	\$4,424	\$2,500	\$4,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$4,424</b>	<b>\$2,500</b>	<b>\$7,000</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	CU 13	\$0	\$0	\$0



**Proposed Budget**

9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$229,308	\$406,347	\$200,000
<b>Other Financing Sources Subtotal</b>			<b>\$229,308</b>	<b>\$406,347</b>	<b>\$200,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$245,352</b>	<b>\$414,197</b>	<b>\$211,600</b>



**Proposed Budget**

<b>Item</b>	<b>Period ending 6/30/2019</b>	<b>Period ending 6/30/2020</b>
Operating Budget Appropriations		\$1,580,380
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$0	\$1,580,380
Less Amount of Estimated Revenues & Credits	\$0	\$211,600
Less Amount of State Education Tax/Grant	\$0	\$489,477
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$0</b>	<b>\$879,303</b>



**COLUMBIA SCHOOL DISTRICT**  
**DISTRICT MINUTES**  
**The State of New Hampshire**  
March 13, 2018

Eric Stohl, Moderator, opened the Columbia School District meeting at 7:15 pm. There were approximately 38 people in attendance.

1. I move accept the salaries of the School Board as written in the school report and fix the compensation of any other officers or agents of the District. (Proposed salaries of \$1,300.00 are included in Article 4)

Motion: Cara Lariviere      Second: Stacey Campbell      Vote: Motion Carried

2. I move to accept the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.

Motion: Stacey Campbell      Second: Cara Lariviere      Vote: Motion Carried

3. I move to raise and appropriate the sum of Twenty-five thousand dollars (\$25,000) to be added to the School District Tuition Expendable Trust Fund previously established.

Motion: Stacey Campbell      Second: Chris Brady      Vote: Motion Carried

4. I move to raise and appropriate the sum of One million, four hundred ninety-seven thousand, two hundred, forty nine dollars (\$1,497,249.00) for the support of schools, for the payment of salaries for the school district officials and agents and for the payment for the statutory obligations of the District.

Motion: Chris Brady      Second: Stacey Campbell      Vote: Motion Carried

5. To transact any other business that may legally come before this meeting.

Chris Brady asked Superintendent Beasley to discuss the proposed changes between Colebrook Elementary School and Colebrook Academy. Superintendent Beasley presented a power point explaining the work that has been done, reasons behind the decision to move the Academy to the Elementary School facility and the steps for the consolidation plan which is scheduled to occur in 2019.

Chris Brady asked the legislative body if they support Columbia being part of a regional conversation to discuss the future of education.

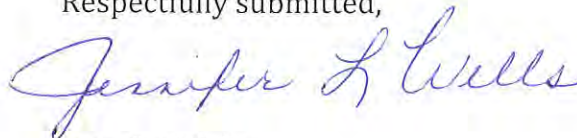
Non Binding straw poll 35\_\_ yes 0 no

**VOTING RESULTS:**

<u>SCHOOL POSITIONS</u>	<u>NAME</u>	<u>VOTES</u>
School Board: 3-year term:	Chris Brady	50
School Treasurer	Debra Deblois	50
School Moderator	Eric Stohl	50
School Clerk	Jennifer Wells (write ins)	9

Meeting Adjourned: \_\_8:24\_\_p.m.

Respectfully submitted,



Jennifer Wells  
School District Clerk

## Superintendent's Report

### Citizens of SAU 7

The last year has been exciting for schools in SAU #7. As the development of the Strategic Plan went through its final stages, new projects were well underway, most notably the updated phone system, enhanced school security systems and initiatives such as the regional committee were introduced. It is a pleasure to work with staff and community members who effectively collaborate in an effort to provide the best possible education for all students in the region.

The adoption of the SAU 7 Strategic Plan (included in this publication) provides a roadmap for future efforts and goal development. Individual schools will establish data-based goals designed to address identified areas of improvement that are aligned to the plan. Taxpayers should expect that next year's report will include data outlining our progress towards established metrics.

Professional Development this year has focused on curriculum design. From curriculum mapping to assessments, staff has willingly attended trainings and worked at improving their areas of expertise. Additional time was spent on trauma sensitive schools, crisis response and intervention, and Responsive Classroom.

Thanks to a grant offered by the New Hampshire Department of Education, we are able to make improvements to the telephone system. SAU #7 will be entering into a contract with Goulet Communications to replace the current stand-alone phone systems with one new state-of-the-art communications system that will connect all schools and enable easier and faster emergency calls to 911.

This same DOE grant provides funds for each school to expand the number of security cameras and install a keyless access system. The keyless access system will require a badge reader and pin pad for entry into the school building. These added security measures will greatly enhance the overall security in our schools. The Safety and Security Committee spent a great of time to ensure we were getting the best return on investment. It was agreed that this contract will be with Johnson Controls.

As a result of all towns asking for a study on the future of education in this area, a regional committee was established in June. From that time on, the committee dedicated the first Thursday of every month along with additional days for sub-committee meetings to this request. Several collaborative options were presented. After careful consideration, the Committee felt that Model 11 was the most feasible and warranted further study. Four community forums were scheduled to gather questions for "next steps". At the upcoming local town meetings, voters will decide if this initiative should continue moving forward.

The past year has certainly been one of many challenges but also many triumphs. What I find most invigorating is that everyone stayed clearly focused on the mission of SAU #7 – ***to prepare all SAU #7 students for success in whatever path they choose!!*** I continue to feel confident that the time and energy devoted to these educational improvement efforts will result in a brighter future for the North Country. It is obvious that residents of this area are extremely proud of their past; I hope they will be equally as proud of the future they create.

Bruce Beasley,  
Superintendent of Schools, SAU #7

# **GOAL #1**

## **Attract and Retain Students**

**All students will receive an education that allows them to reach their maximum potential**

### **Focus Points**

### **Action Strategies**

**Establish clear expectations that are effectively communicated**

- Establish a process to review curriculum and assessments
- Communicate academic and behavioral expectations to families at the start of the year

**Create an environment that is challenging and accepting of all learners**

- Employ highly effective staff
- Target Professional Development to staff/student needs
- Expand co-curricular and extra-curricular offerings at all levels
- Climate survey each year to gather feedback from students regarding the school environment

**Build experiences that are engaging and motivating**

- Employ highly effective coaches and advisors
- Explore options with neighboring schools to share opportunities
- Create courses/opportunities that are guided by student interest and feedback
- Establish assessments that give students a voice

**GOAL #2**  
**Employ, Retain & Support**  
**Highly Effective Staff**

**The climate and culture in SAU #7 will attract and retain highly effective staff.**

**Focus Points**

**Action Strategies**

**Strengthen recruitment  
and retention of staff**

- Establish competitive salary
- Commit to excellence by establishing a hiring procedure that seeks excellence and opportunities.
- Develop an orientation program for new teachers, support staff and substitutes

**Align professional  
development  
opportunities**

- Develop culture which supports innovation
- Improve incentives for professional development
- Effectively use grant funds to improve student learning

**Establish, communicate  
and implement an  
evaluation system that  
focuses on improved  
classroom practices**

- Examine our current evaluation protocols to determine their effectiveness
- Establish teacher mentoring program for new staff
- Train administrators to provide meaningful feedback

## GOAL #3

### Establish Community Relationships & Partnerships that Support Successful Students

Essential partnerships will be created that support student, school and community success

#### Focus Points

#### Action Strategies

Improve school/family relationships

- Create a culture that welcomes parents and encourages their involvement
- Establish an SAU #7 Parent/Teacher group
- Increase the number of parent volunteers
- Update website
- Survey parents using a climate survey

Design school and community partnerships

- Work with local graduates to establish an active Alumni Association
- Create advisory councils for CTE offerings
- Require community service hours for graduation
- Create awareness regarding school-to-work programs

Promote student/staff/family relationships

- Update website to promote programs and experiences
- Strengthen relationships with local media (newspapers, broadcasts)
- Establish policies and procedures for the use of social media as a tool for communication

## Title I Annual Report 2017-2018

The Title I program for 2017-2018 provided services for 44 students in grades Kindergarten – 5 at Colebrook Elementary School in both reading and math. We had wonderful students and supportive parents to work with. This year our full time staff consisted of Para-Professionals Mrs. Sue Bailey and Ms. Brenda Thatcher, and Teacher Mrs. Deborah Dionne. Mrs. Lisa Kenny served as the half time Project Manager/Teacher.

Using a combination of AIMSweb (a benchmark and progress monitoring system based on direct, frequent and continuous student assessment), the STAR assessment, and formative assessment in the classroom we were able to identify and focus on student deficiency areas to guide instruction. The Title I staff provided supplemental instruction to at risk students during Response to Intervention (RtI) services, and were able to provide additional supplemental support at other times of the day.

Title I provided a three week “Summer Learning Camp” in July 2017 for 16 students in grades Kindergarten – Four. The two teachers were Lisa Grant and Kyle Haley, and the Para-Professional was Sue Bailey. The students attended from 8:00-11:30 and bus transportation was provided for all students who were interested. Students participated in both reading and math activities, walked to the Public Library for three different activities with the Summer Reading Program called “Colebrook Rocks” and went on a field trip to the Highland Center at the AMC in Crawford Notch. We feel that this schedule is a great way to build camaraderie among the students and to learn from each other.

The 18<sup>th</sup> Annual North Country Title I Conference was held in April 2017 at White Mountains Regional High School with many Teachers and Parents attending. This conference is put on by the Title I Project Managers from the North Country.

We thank everyone for their continued support of our program. We look forward to another wonderful year providing supplemental services to the children in Colebrook.

Respectfully submitted,

Lisa Kenny Title I Project Manager



## School Health Program Report 2017-2018

Dear Residents:

It is the pleasure of Indian Stream Health Center to continue to provide professional, registered nurses to serve your communities in SAU #7 and SAU #58. School nursing is a developing, specialized field of nursing that has experienced many challenges and changes over the last several years. The role of the school nurse has become more demanding as the children in our communities become increasingly affected by the prevalence of complex childhood illnesses and special medical conditions. What once was thought to be a “dull” career path has now become an area of clinical expertise with specific certification by the Department of Education.

Your school nurse is responsible for student populations ranging from seventy to two hundred fifty or greater, and aging from three to twenty-one years, as well as staff populations of varying age and number. On any given day, your school nurse could be responsible for the health and wellbeing of a building encompassing greater than three hundred people! With the prevalence of chronic conditions rising throughout our population, this brings boundless challenges. Even in schools with smaller student and staff populations, it is impossible to find an entire population of children and adults who are not affected by chronic medical or behavioral health conditions.

While school nurses must be prepared to care for the traditionally minute injuries requiring minimal intervention (such as bandages and ice packs), they must also be competent to assess and intervene on a much grander scale. The prevalence of pediatric conditions in the United States such as asthma (over 8%), food allergies (6%) and diabetes (roughly 0.2%) are continuing to rise and have serious implications in your school health delivery systems. School nurses must have a broad knowledge base to encompass a wide array of complex health conditions and their routine and emergency interventions. For example, a school nurse may note that roughly two children in every classroom will be affected by a food allergy. The nurse must not only employ preventative strategies to keep the children’s risk of exposure to a minimum, but also be prepared to intervene appropriately in the event that exposure occurs. In this example, life-saving intervention and treatment is often required.

Over the course of the 2017-2018 school year, full time staff at Colebrook Elementary School logged 4,201 nursing visits. Part-time nursing services at Pittsburg School (26 hours per week) and Stewartstown Community School (24 hours per week) logged 976 and 625 visits respectively. Minimal nursing services at Colebrook Academy of 15 hours per week resulted in 387 nursing visits. These numbers do not reflect the number of students in schools without full-time nursing services who reported to the administrative support staff when no nurse was present, of which there were many. These types of visits remain a concern, as they often end with medical treatment and or medication administration by non-licensed school personnel.

In instances where special consideration has been required due to a specific diagnosis, school nurses have consistently complied with requests to adjust their schedules for extended coverage whenever possible. These requests correlate directly with the steady increase in the prevalence of chronic conditions as described. The likelihood of sustainability in continuing to meet these requests with part-time staff will be minimal as that prevalence continues to rise.





In short, though student populations may be declining, the role of the school nurse is more demanding than ever. Coverage in part-time schools has been accommodating whenever possible to ensure nursing availability in response to high-risk conditions, however complex childhood illnesses and medical conditions are rising and proportionately, the demand for school nursing. As this trend continues, the likelihood of sustainability in continuing to provide extended coverage in part-time situations will diminish.

Regardless of the decisions made surrounding the future of our children's education, school health will remain a necessary addition to the education system. We at Indian Stream Health Center look forward to continuing to provide the essential service of school nursing.

Respectfully submitted,

Devon Phillips, RN, CEN

Indian Stream Health Center

School Health Coordinator

**SCHOOL ADMINISTRATIVE UNIT #7**  
**2019-2020**  
**ADOPTED BUDGET - District Shares**

<b>CATEGORY</b>	<b>TOTAL</b>	<b>COLE 45.40%</b>	<b>PITTS 29.86%</b>	<b>STEW 14.92%</b>	<b>COLU 6.10%</b>	<b>CLARKS 3.72%</b>
Special Education Services	19,804.00	8,991.02	5,913.47	2,954.76	1,208.04	736.71
Psychological Services	122,769.00	55,737.13	36,658.82	18,317.13	7,488.91	4,567.01
Other Support Services	310,585.00	141,005.59	92,740.68	46,339.28	18,945.69	11,553.76
Technology Services	182,461.00	82,837.29	54,482.85	27,223.18	11,130.12	6,787.55
Improvement of Instruction	44,842.00	20,358.27	13,389.82	6,690.43	2,735.36	1,668.12
Office of Superintendent	250,102.00	113,546.31	74,680.46	37,315.22	15,256.22	9,303.79
Coordinator of Special Services	176,154.00	79,973.92	52,599.58	26,282.18	10,745.39	6,552.93
Project Aware Director's Office	114,722.00	52,083.79	34,255.99	17,116.52	6,998.04	4,267.66
Fiscal Services	294,201.00	133,567.25	87,848.42	43,894.79	17,946.26	10,944.28
Plant Services	22,153.00	10,057.46	6,614.89	3,305.23	1,351.33	824.09
Information Systems	38,270.00	17,374.58	11,427.42	5,709.88	2,334.47	1,423.64
<b>TOTAL</b>	<b>1,576,063.00</b>	<b>715,532.60</b>	<b>470,612.41</b>	<b>235,148.60</b>	<b>96,139.84</b>	<b>58,629.54</b>
<b>Total Estimated Revenue</b>	<b>589,584.00</b>	<b>267,671.14</b>	<b>176,049.78</b>	<b>87,965.93</b>	<b>35,964.62</b>	<b>21,932.52</b>
<b>TOTAL DISTRICT SHARE FY 20</b>	<b>986,479.00</b>	<b>447,861.47</b>	<b>294,562.63</b>	<b>147,182.67</b>	<b>60,175.22</b>	<b>36,697.02</b>
District Share FY 2018-2019	901,977.00	415,361.00	278,891.00	118,700.00	55,291.00	33,734.00
Increase (Decrease) over FY18	84,502.00	32,500.47	15,671.63	28,482.67	4,884.22	2,963.02

## School Administrative Unit #7

### 2019-2020 Proposed Budget

		2017 - 2018	2017- 2018	2018 - 2019	2019 - 2020	
Account	Description	Budget	Actual Expenditures	Budget	Proposed Budget	Variance
000.2140.110.00.000.0000	Salaries	\$30,674.00	\$20,659.32	\$30,986.00	\$31,039.00	\$53.00
000.2140.211.00.000.0000	Health Insurance	\$18,646.00	\$15,926.64	\$22,378.00	\$26,943.00	\$4,565.00
000.2140.213.00.000.0000	Life Insurance	\$75.00	\$101.00	\$96.00	\$96.00	\$0.00
000.2140.220.00.000.0000	Social Security Tax	\$5,889.00	\$4,395.57	\$4,332.00	\$4,336.00	\$4.00
000.2140.232.00.000.0000	Retirement	\$13,364.00	\$10,886.75	\$9,831.00	\$10,090.00	\$259.00
000.2140.260.00.000.0000	Worker's Compensation	\$225.00	\$172.93	\$226.00	\$226.00	\$0.00
000.2140.290.00.000.0000	Employee Benefit	\$20,806.00	\$20,806.00	\$145.00	\$145.00	\$0.00
000.2140.320.00.000.0000	Contracted Services	\$0.00	\$494.00	\$519.00	\$519.00	\$0.00
000.2140.323.00.000.0000	Professioanal Services	\$519.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2140.580.00.000.0000	Travel	\$1,750.00	\$1,195.68	\$1,750.00	\$1,750.00	\$0.00
000.2140.610.00.000.0000	Supplies	\$1,500.00	\$729.69	\$1,500.00	\$2,033.00	\$533.00
000.2140.641.00.000.0000	Books	\$100.00	\$380.00	\$100.00	\$360.00	\$260.00
000.2140.650.00.000.0000	Software	\$100.00	\$4.50	\$100.00	\$767.00	\$667.00
000.2140.810.00.000.0000	Dues and Fees	\$650.00	\$0.00	\$650.00	\$650.00	\$0.00
<b>FUNCTION: Psychological Services - 2140</b>		<b>\$94,298.00</b>	<b>\$75,752.08</b>	<b>\$72,613.00</b>	<b>\$78,954.00</b>	<b>\$6,341.00</b>
000.2190.220.00.000.0000	Social Security Tax	\$0.00	\$32.32	\$0.00	\$0.00	\$0.00
<b>FUNCTION: Other Support Services - Students - 2190</b>		<b>\$0.00</b>	<b>\$32.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
000.2191.110.00.000.0000	Salaries - Tech	\$0.00	\$0.00	\$110,759.00	\$111,047.00	\$288.00
000.2191.211.00.000.0000	Health Insurance	\$0.00	\$0.00	\$24,865.00	\$46,900.00	\$22,035.00
000.2191.213.00.000.0000	Life Insurance	\$0.00	\$0.00	\$192.00	\$192.00	\$0.00
000.2191.220.00.000.0000	Social Security	\$0.00	\$0.00	\$8,473.00	\$8,495.00	\$22.00
000.2191.232.00.000.0000	Retiremet	\$0.00	\$0.00	\$12,604.00	\$12,404.00	(\$200.00)
000.2191.260.00.000.0000	Worker's Compensation	\$0.00	\$0.00	\$332.00	\$333.00	\$1.00
000.2191.290.00.000.0000	Employee Benefit	\$0.00	\$0.00	\$290.00	\$290.00	\$0.00
000.2191.580.00.000.0000	Travel	\$0.00	\$152.63	\$1,000.00	\$1,000.00	\$0.00
000.2191.610.00.000.0000	Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
000.2191.810.00.000.0000	Dues and Fees	\$0.00	\$0.00	\$800.00	\$800.00	\$0.00
<b>FUNCTION: Technology Services - 2191</b>		<b>\$0.00</b>	<b>\$152.63</b>	<b>\$160,315.00</b>	<b>\$182,461.00</b>	<b>\$22,146.00</b>

		2017 - 2018	2017- 2018	2018 - 2019	2019 - 2020	
Account	Description	Budget	Actual Expenditures	Budget	Proposed Budget	Variance
000.2210.240.00.000.0000	Course Reimbursement	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
000.2210.323.00.000.0000	Contracted Services	\$1,800.00	\$2,380.03	\$1,800.00	\$1,800.00	\$0.00
000.2210.580.00.000.0000	Travel	\$250.00	\$0.00	\$250.00	\$500.00	\$250.00
000.2210.810.00.000.0000	Dues and Fees	\$250.00	\$1,529.16	\$350.00	\$400.00	\$50.00
<b>FUNCTION: Improvement of Instruction Services - 2210</b>		<b>\$3,800.00</b>	<b>\$3,909.19</b>	<b>\$3,900.00</b>	<b>\$4,200.00</b>	<b>\$300.00</b>
000.2321.110.00.000.0000	Salaries	\$132,124.00	\$132,887.71	\$138,311.00	\$142,464.00	\$4,153.00
000.2321.211.00.000.0000	Health Insurance	\$37,292.00	\$28,777.92	\$33,154.00	\$39,915.00	\$6,761.00
000.2321.213.00.000.0000	Life Insurance	\$150.00	\$192.00	\$192.00	\$192.00	\$0.00
000.2321.220.00.000.0000	Social Security Tax	\$10,108.00	\$9,589.54	\$10,582.00	\$10,899.00	\$317.00
000.2321.232.00.000.0000	Retirement	\$15,036.00	\$15,122.64	\$15,740.00	\$15,914.00	\$174.00
000.2321.260.00.000.0000	Worker's Compensation	\$529.00	\$406.59	\$553.00	\$570.00	\$17.00
000.2321.329.00.000.0000	Professional Services	\$6,000.00	\$3,117.59	\$7,200.00	\$7,200.00	\$0.00
000.2321.430.00.000.0000	Repair and Maintenance	\$1,075.00	\$679.49	\$1,075.00	\$1,075.00	\$0.00
000.2321.442.00.000.0000	Postage Rental	\$720.00	\$504.00	\$720.00	\$720.00	\$0.00
000.2321.521.00.000.0000	Insurance	\$2,600.00	\$2,572.00	\$2,600.00	\$3,100.00	\$500.00
000.2321.531.00.000.0000	Communication	\$1,500.00	\$2,347.33	\$1,800.00	\$1,800.00	\$0.00
000.2321.534.00.000.0000	Postage	\$1,600.00	\$606.70	\$1,600.00	\$1,600.00	\$0.00
000.2321.540.00.000.0000	Advertising	\$4,500.00	\$3,493.40	\$5,000.00	\$4,000.00	(\$1,000.00)
000.2321.550.00.000.0000	Printing and Binding	\$600.00	\$772.86	\$800.00	\$800.00	\$0.00
000.2321.580.00.000.0000	Travel	\$8,753.00	\$4,754.82	\$8,753.00	\$8,753.00	\$0.00
000.2321.610.00.000.0000	Supplies	\$4,500.00	\$2,669.70	\$4,500.00	\$4,000.00	(\$500.00)
000.2321.630.00.000.0000	Food	\$0.00	\$1,215.86	\$0.00	\$2,500.00	\$2,500.00
000.2321.641.00.000.0000	Books	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
000.2321.650.00.000.0000	Software	\$110.00	\$9.00	\$110.00	\$110.00	\$0.00
000.2321.733.00.000.0000	Furniture	\$2,200.00	\$569.41	\$0.00	\$0.00	\$0.00
000.2321.810.00.000.0000	Dues and Fees	\$4,320.00	\$1,755.00	\$4,190.00	\$4,190.00	\$0.00
<b>FUNCTION: Office of the Superintendent - 2321</b>		<b>\$234,017.00</b>	<b>\$212,043.56</b>	<b>\$237,180.00</b>	<b>\$250,102.00</b>	<b>\$12,922.00</b>
000.2332.110.00.000.0000	Salaries - Regular Employees	\$84,625.00	\$89,811.84	\$92,860.00	\$94,589.00	\$1,729.00
000.2332.211.00.000.0000	Health Insurance	\$50,344.00	\$33,166.56	\$44,756.00	\$46,900.00	\$2,144.00
000.2332.213.00.000.0000	Life Insurance	\$150.00	\$192.00	\$150.00	\$150.00	\$0.00
000.2332.220.00.000.0000	Social Security Tax	\$6,474.00	\$6,301.88	\$7,104.00	\$7,236.00	\$132.00

		2017 - 2018	2017- 2018	2018 - 2019	2019 - 2020	
Account	Description	Budget	Actual Expenditures	Budget	Proposed Budget	Variance
000.2332.232.00.000.0000	Retirement	\$9,630.00	\$10,239.25	\$10,567.00	\$10,566.00	(\$1.00)
000.2332.260.00.000.0000	Worker's Compensation	\$338.00	\$260.56	\$371.00	\$378.00	\$7.00
000.2332.329.00.000.0000	Professional Services	\$0.00	\$393.75	\$0.00	\$0.00	\$0.00
000.2332.430.00.000.0000	Repair & Maintenance	\$950.00	\$664.85	\$950.00	\$950.00	\$0.00
000.2332.521.00.000.0000	Insurance - Other	\$2,700.00	\$2,572.00	\$2,700.00	\$2,800.00	\$100.00
000.2332.531.00.000.0000	Communications	\$1,080.00	\$970.10	\$960.00	\$960.00	\$0.00
000.2332.534.00.000.0000	Postage	\$1,300.00	\$350.00	\$1,300.00	\$1,300.00	\$0.00
000.2332.540.00.000.0000	Advertising	\$200.00	\$1,876.38	\$300.00	\$800.00	\$500.00
000.2332.550.00.000.0000	Printing & Binding	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
000.2332.580.00.000.0000	Travel	\$3,350.00	\$3,619.39	\$3,350.00	\$3,350.00	\$0.00
000.2332.610.00.000.0000	Supplies	\$1,650.00	\$1,671.14	\$1,650.00	\$1,800.00	\$150.00
000.2332.641.00.000.0000	Books	\$500.00	\$570.00	\$500.00	\$500.00	\$0.00
000.2332.650.00.000.0000	Software	\$110.00	\$13.50	\$110.00	\$125.00	\$15.00
000.2332.739.00.000.0000	Special Services-Other Equipment	\$0.00	\$421.60	\$0.00	\$0.00	\$0.00
000.2332.810.00.000.0000	Dues & Fees	\$3,250.00	\$3,420.00	\$3,250.00	\$3,250.00	\$0.00
<b>FUNCTION: Coordinator of Special Services - 2332</b>		<b>\$167,151.00</b>	<b>\$156,514.80</b>	<b>\$171,378.00</b>	<b>\$176,154.00</b>	<b>\$4,776.00</b>
000.2520.110.00.000.0000	Salaries	\$138,572.00	\$144,032.81	\$152,129.00	\$158,829.00	\$6,700.00
000.2520.120.00.000.0000	Part-time Salaries	\$600.00	\$600.00	\$600.00	\$700.00	\$100.00
000.2520.211.00.000.0000	Health Insurance	\$53,142.00	\$36,452.04	\$47,242.00	\$49,894.00	\$2,652.00
000.2520.213.00.000.0000	Life Insurance	\$225.00	\$284.00	\$288.00	\$288.00	\$0.00
000.2520.220.00.000.0000	Social Security Tax	\$10,647.00	\$10,569.31	\$11,684.00	\$12,204.00	\$520.00
000.2520.232.00.000.0000	Retirement	\$14,911.00	\$15,509.49	\$15,981.00	\$15,999.00	\$18.00
000.2520.260.00.000.0000	Worker's Compensation	\$557.00	\$428.11	\$611.00	\$638.00	\$27.00
000.2520.329.00.000.0000	Other Professional Services	\$11,400.00	\$21,036.53	\$10,400.00	\$31,956.00	\$21,556.00
000.2520.330.00.000.0000	Professional Services	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00
000.2520.430.00.000.0000	Repair and Maintenance	\$6,975.00	\$774.49	\$7,275.00	\$1,275.00	(\$6,000.00)
000.2520.521.00.000.0000	Insurance	\$3,900.00	\$4,704.25	\$4,200.00	\$4,800.00	\$600.00
000.2520.531.00.000.0000	Communication	\$1,140.00	\$879.97	\$1,140.00	\$1,140.00	\$0.00
000.2520.534.00.000.0000	Postage	\$1,200.00	\$1,651.07	\$1,200.00	\$1,400.00	\$200.00
000.2520.540.00.000.0000	Advertising	\$200.00	\$2,012.75	\$1,000.00	\$1,500.00	\$500.00
000.2520.550.00.000.0000	Printing and Binding	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
000.2520.580.00.000.0000	Travel	\$4,116.00	\$3,894.29	\$4,116.00	\$4,116.00	\$0.00
000.2520.610.00.000.0000	Supplies	\$4,900.00	\$5,290.78	\$5,500.00	\$5,500.00	\$0.00

		2017 - 2018	2017- 2018	2018 - 2019	2019 - 2020	
Account	Description	Budget	Actual Expenditures	Budget	Proposed Budget	Variance
000.2520.630.00.000.0000	Food	\$0.00	\$142.35	\$0.00	\$0.00	\$0.00
000.2520.641.00.000.0000	Books	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
000.2520.650.00.000.0000	Software	\$110.00	\$18.00	\$110.00	\$130.00	\$20.00
000.2520.734.00.000.0000	Electronic Equipment	\$0.00	\$2,778.18	\$0.00	\$0.00	\$0.00
000.2520.738.00.000.0000	Replacement of Electronic Equipmen	\$2,850.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2520.810.00.000.0000	Dues and Fees	\$3,132.00	\$2,885.40	\$3,132.00	\$3,332.00	\$200.00
000.2520.890.00.000.0000	Miscellaneous Expenses	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
<b>FUNCTION: Fiscal Services - 2520</b>		<b>\$259,077.00</b>	<b>\$254,270.82</b>	<b>\$267,108.00</b>	<b>\$294,201.00</b>	<b>\$27,093.00</b>
000.2600.421.00.000.0000	Rubbish Removal	\$1,140.00	\$740.00	\$1,140.00	\$1,140.00	\$0.00
000.2600.430.00.000.0000	Repair and Maintenance	\$413.00	\$447.46	\$413.00	\$713.00	\$300.00
000.2600.441.00.000.0000	Rental Charge	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
000.2600.521.00.000.0000	Property Insurance	\$1,800.00	\$1,810.00	\$1,800.00	\$1,800.00	\$0.00
000.2600.610.00.000.0000	Supplies	\$500.00	\$396.30	\$500.00	\$500.00	\$0.00
<b>FUNCTION: Operation &amp; Maintenance of Plant Serv - 2600</b>		<b>\$21,853.00</b>	<b>\$21,393.76</b>	<b>\$21,853.00</b>	<b>\$22,153.00</b>	<b>\$300.00</b>
000.2829.329.00.000.0000	Contracted Services	\$12,500.00	\$11,136.23	\$3,500.00	\$3,500.00	\$0.00
000.2829.430.00.000.0000	Tech Repairs & Maintenance	\$0.00	\$169.95	\$0.00	\$0.00	\$0.00
000.2829.532.00.000.0000	Data Communications	\$31,200.00	\$26,878.91	\$28,320.00	\$28,320.00	\$0.00
000.2829.610.00.000.0000	Supplies	\$420.00	\$33.49	\$400.00	\$400.00	\$0.00
000.2829.739.00.000.0000	Equipment	\$0.00	\$0.00	\$2,300.00	\$2,300.00	\$0.00
000.2829.810.00.000.0000	Dues & Fees	\$3,000.00	\$2,252.85	\$3,125.00	\$3,750.00	\$625.00
<b>FUNCTION: Informational Systems - 2829</b>		<b>\$47,120.00</b>	<b>\$40,471.43</b>	<b>\$37,645.00</b>	<b>\$38,270.00</b>	<b>\$625.00</b>
000.2190.290.00.000.1200	Other Employee Benefits	\$0.00	\$126.00	\$0.00	\$0.00	\$0.00
<b>FUNCTION: Other Support Services - Students - 2190</b>		<b>\$0.00</b>	<b>\$126.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
000.1210.110.00.000.3000	Salaries - Regular Employees	\$14,685.00	\$0.00	\$16,664.00	\$16,664.00	\$0.00
000.1210.220.00.000.3000	Social Security Tax	\$1,123.00	\$0.00	\$1,274.00	\$1,274.00	\$0.00
000.1210.260.00.000.3000	Worker's Compensation	\$59.00	\$0.00	\$66.00	\$66.00	\$0.00
000.1210.580.00.000.3000	Travel	\$950.00	\$0.00	\$1,300.00	\$1,300.00	\$0.00
000.1210.810.00.000.3000	Dues & Fees	\$250.00	\$0.00	\$250.00	\$500.00	\$250.00
<b>FUNCTION: Special Education Programs - 1210</b>		<b>\$17,067.00</b>	<b>\$0.00</b>	<b>\$19,554.00</b>	<b>\$19,804.00</b>	<b>\$250.00</b>

		2017 - 2018	2017- 2018	2018 - 2019	2019 - 2020	
Account	Description	Budget	Actual Expenditures	Budget	Proposed Budget	Variance
000.1490.110.00.000.3000	Salaries - AS	\$0.00	\$0.00	\$44,772.00	\$44,772.00	\$0.00
000.1490.220.00.000.3000	Social Security	\$0.00	\$0.00	\$3,425.00	\$3,425.00	\$0.00
000.1490.232.00.000.3000	Retirement	\$0.00	\$0.00	\$7,772.00	\$7,969.00	\$197.00
<b>FUNCTION: After School Programs - 1490</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55,969.00</b>	<b>\$56,166.00</b>	<b>\$197.00</b>
000.2140.110.00.000.3000	Salaries - Regular Employees	\$25,500.00	\$0.00	\$25,500.00	\$25,500.00	\$0.00
000.2140.323.00.000.3000	Professional Services - Pupils	\$16,280.00	\$0.00	\$18,315.00	\$18,315.00	\$0.00
<b>FUNCTION: Psychological Services - 2140</b>		<b>\$41,780.00</b>	<b>\$0.00</b>	<b>\$43,815.00</b>	<b>\$43,815.00</b>	<b>\$0.00</b>
000.2190.110.00.000.3000	Salaries	\$0.00	\$0.00	\$0.00	\$11,625.00	\$11,625.00
000.2190.220.00.000.3000	Social Security Tax	\$0.00	\$0.00	\$0.00	\$889.00	\$889.00
000.2190.260.00.000.3000	Worker's Compensation	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00
000.2190.323.00.000.3000	Professioanal Services	\$159,455.00	\$0.00	\$270,000.00	\$235,000.00	(\$35,000.00)
000.2190.441.00.000.3000	Rental Charge	\$725.00	\$0.00	\$725.00	\$725.00	\$0.00
000.2190.580.00.000.3000	Travel	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
000.2190.810.00.000.3000	Dues and Fees	\$85.00	\$0.00	\$85.00	\$145.00	\$60.00
<b>FUNCTION: Other Support Services - Students - 2190</b>		<b>\$160,265.00</b>	<b>\$0.00</b>	<b>\$276,810.00</b>	<b>\$254,419.00</b>	<b>(\$22,391.00)</b>
000.2210.323.00.000.3000	Professional Services	\$22,576.00	\$0.00	\$22,576.00	\$22,576.00	\$0.00
000.2210.580.00.000.3000	Travel	\$13,542.00	\$0.00	\$13,542.00	\$13,792.00	\$250.00
000.2210.610.00.000.3000	Supplies	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2210.630.00.000.3000	Food	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
000.2210.641.00.000.3000	Books	\$2,274.00	\$0.00	\$2,274.00	\$2,274.00	\$0.00
<b>FUNCTION: Improvement of Instruction Services - 2210</b>		<b>\$38,942.00</b>	<b>\$0.00</b>	<b>\$40,392.00</b>	<b>\$40,642.00</b>	<b>\$250.00</b>
000.2332.110.00.000.3000	Project Aware-Salaries	\$69,800.00	\$0.00	\$74,104.00	\$65,152.00	(\$8,952.00)
000.2332.211.00.000.3000	Project Aware-Health Insurance	\$25,172.00	\$0.00	\$22,378.00	\$26,943.00	\$4,565.00
000.2332.213.00.000.3000	Project Aware-Life Insurance	\$75.00	\$0.00	\$96.00	\$96.00	\$0.00
000.2332.220.00.000.3000	Project Aware-Social Security Tax	\$5,340.00	\$0.00	\$5,669.00	\$4,984.00	(\$685.00)
000.2332.232.00.000.3000	Project Aware-Retirement	\$10,069.00	\$0.00	\$10,590.00	\$10,858.00	\$268.00
000.2332.260.00.000.3000	Project Aware-Worker's Compensati	\$419.00	\$0.00	\$445.00	\$391.00	(\$54.00)
000.2332.531.00.000.3000	Project Aware-Communications	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
000.2332.534.00.000.3000	Project Aware-Postage	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
000.2332.540.00.000.3000	Project Aware-Advertising	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00

		2017 - 2018	2017- 2018	2018 - 2019	2019 - 2020	
Account	Description	Budget	Actual Expenditures	Budget	Proposed Budget	Variance
000.2332.580.00.000.3000	Project Aware-Travel	\$2,598.00	\$0.00	\$2,598.00	\$2,598.00	\$0.00
000.2332.610.00.000.3000	Project Aware-Supplies	\$2,900.00	\$0.00	\$2,900.00	\$2,900.00	\$0.00
<b>FUNCTION: Coordinator of Special Services - 2332</b>		<b>\$117,173.00</b>	<b>\$0.00</b>	<b>\$119,580.00</b>	<b>\$114,722.00</b>	<b>(\$4,858.00)</b>
<b>Grand Total:</b>		<b>\$1,202,543.00</b>	<b>\$764,666.59</b>	<b>\$1,528,112.00</b>	<b>\$1,576,063.00</b>	<b>\$47,951.00</b>



**SCHOOL ADMINISTRATIVE UNIT #7**

**ESTIMATED REVENUE**

**2019 - 2020**

	<b>Budget</b>	<b>Revenue Received</b>	<b>Adopted Budget</b>	<b>Proposed Budget</b>	<b>Variance</b>
	<b>2017 - 2018</b>	<b>2017 - 2018</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	
Unreserved Fund Balance (carryover applied)	\$ 30,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
PL 94-142 Grant	\$ 63,302.00	\$ 61,515.69	\$ 63,370.00	\$ 63,620.00	\$ 250.00
Project Aware & System of Care	\$ 311,924.00	\$ 482,863.01	\$ 492,750.00	\$ 453,400.00	\$ (39,350.00)
Other Grants	\$ -	\$ 12,272.55	\$ -	\$ 12,549.00	\$ 12,549.00
Interest	\$ 20.00	\$ 16.47	\$ 15.00	\$ 15.00	\$ -
Refund of Prior Years' Expenses	\$ -	\$ 11,088.00	\$ -	\$ -	\$ -
Other Local Income	\$ 10,000.00	\$ 1,450.35	\$ 20,000.00	\$ 10,000.00	\$ (10,000.00)
District Assessment	\$ 787,297.00	\$ 787,297.00	\$ 901,977.00	\$ 986,479.00	\$ 86,502.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 1,202,543.00</b>	<b>\$ 1,356,503.07</b>	<b>\$ 1,528,112.00</b>	<b>\$ 1,576,063.00</b>	
Total Expenditures/Appropriations	\$ 1,202,543.00	\$ 1,321,317.84	\$ 1,528,112.00	\$ 1,576,063.00	

# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA  
Michael L. Segale, CPA  
Sheila R. Valley, CPA  
Teresa H. Kajenski, CPA  
Donald J. Murray, CPA

## INDEPENDENT AUDITOR'S REPORT

To the School Board  
School Administrative Unit #7  
Colebrook, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of School Administrative Unit #7 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School Administrative Unit #7's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of School Administrative Unit #7, as of June 30, 2018, and the respective changes in financial position and the respective budgetary comparison for the General Fund and Grant Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3-8, the schedule of governmental unit's proportionate share of the net OPEB liability and governmental unit's OPEB contributions on page 38, the schedule of changes in the governmental unit's total OPEB liability and related ratios on page 39, and the schedule of governmental unit's proportionate share of the net pension liability and governmental unit's pension contributions on page 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2019 on our consideration of School Administrative Unit #7's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Governmental Unit's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Governmental Unit's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGAL & VALLEY, CPAs  
Montpelier, Vermont  
Vermont Public Accountancy License #110

January 26, 2019

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2017 - 2018  
BALANCE SHEET  
June 30, 2018**

**ASSETS:**

Current Assets

Cash in Bank	\$ 413,374.84
Intergovernmental A/R	11,329.92
Other Receivables	<u>0.00</u>

**TOTAL ASSETS**

**\$ 424,704.76**

**LIABILITIES AND FUND EQUITY**

Current Liabilities

Accounts Payable	18,034.40	
Accrued Expenses	322.95	
Total Current Liabilities		<u>\$ 18,357.35</u>

Fund Equity

Reserve for Amounts Voted	0.00
Unreserved Fund Balance	<u>406,347.41</u>

Total Fund Equity	<u>\$ 406,347.41</u>
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**TOTAL LIABILITIES AND FUND EQUITY**

**\$ 424,704.76**

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2017 - 2018  
STATEMENT OF REVENUES  
June 30, 2018**

**REVENUE FROM LOCAL SOURCES**

Current Appropriations	845,071.00
Earnings on Investments	252.45
Other Local Revenue	508.54
Refunds Prior Year	-

<b><u>TOTAL LOCAL REVENUE</u></b>	<b><u>\$ 845,831.99</u></b>
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**REVENUE FROM STATE SOURCES**

State of New Hampshire - Adequacy Aid Grant	396,099.19
State of New Hampshire - Adequacy Aid (State Tax)	137,765.00
State of New Hampshire - Other Aid	1,393.54
State of New Hampshire - Vocational Education	\$ 10,859.23

<b><u>TOTAL STATE REVENUE</u></b>	<b><u>\$ 546,116.96</u></b>
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**REVENUE FROM FEDERAL SOURCES**

From the Federal Gov't through State	\$ -
State of New Hampshire - Medicaid	4,424.21

<b><u>TOTAL FEDERAL REVENUE</u></b>	<b><u>\$ 4,424.21</u></b>
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<b><u>TOTAL REVENUE FROM ALL SOURCES</u></b>	<b><u>\$ 1,396,373.16</u></b>
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**COLUMBIA SCHOOL DISTRICT**  
**2017 - 2018 DETAILED STATEMENT OF EXPENDITURES**

	Amount
<b>Payroll</b>	
BRADY, CHRISTOPHER	300.00
CAMPBELL, STACEY	300.00
DEBLOIS, DEBRA	300.00
LARIVIERE, CARA	300.00
WELLS, JENNIFER	50.00
<b>TOTAL OF SALARIES:</b>	<b>1,250.00</b>

**Expenses**

CANAAN SCHOOL DISTRICT	\$ 17,500.00
COLEBROOK CHRONICLE	\$ 180.50
COLEBROOK SCHOOL DISTRICT	\$ 1,076,658.57
CROSS INSURANCE	\$ 632.00
FOTHERGILL SEGALE & VALLEY	\$ 4,450.00
GEO. M. STEVENS & SON CO	\$ 1,350.00
INTERNAL REVENUE SERVICE-SOCIAL SECURITY TAXES	\$ 95.63
KINGDOM AUTISM AND BEHAVIORAL	\$ 183.33
MANDIE HIBBARD	\$ 127.00
N H SCHOOL BOARDS ASSOCIATION	\$ 1,955.36
NEWS & SENTINEL, INC	\$ 228.00
NIMBUS LOGIC LLC	\$ 240.00
PRIMEX	\$ 400.00
SCHOOL ADMINISTRATIVE UNIT 7	\$ 48,182.60
STACEY CAMPBELL	\$ 68.59
THE BLOSSOM SHOP	\$ 40.00
W W BERRYS TRANSPORTATION INC.	\$ 65,792.49
<b>TOTAL OF EXPENDITURES:</b>	<b>1,218,084.07</b>

<b>GRAND TOTAL:</b>	<b>1,219,334.07</b>
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**COLUMBIA SCHOOL DISTRICT**  
**STATEMENT OF ANALYSIS OF CHANGES**  
**IN FUND EQUITY**  
**June 30, 2018**

Fund Equity, July 1, 2017	229,308.32
Plus Total Revenue	1,396,373.16
Less Total Expenditures	<u>1,219,334.07</u>
Fund Equity, June 30, 2018	<u><u>406,347.41</u></u>



# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA  
Michael L. Segale, CPA  
Sheila R. Valley, CPA  
Teresa H. Kajenski, CPA  
Donald J. Murray, CPA

## INDEPENDENT AUDITOR'S REPORT

To the School Board  
Columbia School District  
Columbia, New Hampshire

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbia School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Columbia School District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Columbia School District, as of June 30, 2018, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2019, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs  
Montpelier, Vermont  
Vermont Public Accountancy License #110

January 26, 2019

**ACTUAL EXPENDITURES  
FOR  
SPECIAL EDUCATION PROGRAMS AND SERVICES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2017 - 2018</b>
Expenses:		
Instructional Programs	47,662.97	20,684.74
Related Services:		
Speech, OT, Psychological & Other	26,318.87	22,848.33
Administration	2,649.33	4,910.00
Transportation	<u>9,548.58</u>	<u>7,476.19</u>
Total Expenses	<u>\$ 86,179.75</u>	<u>55,919.26</u>
Revenue:		
Special Ed. Allocation of		
Adequacy State Grant	23,526.76	27,072.29
Medicaid	4,345.51	4,424.21
Catastrophic Aid	-	-
Total Revenue	<u>\$ 27,872.27</u>	<u>31,496.50</u>
<b>Net Cost for Special Education</b>	<b>\$ 58,307.48</b>	<b>\$ 24,422.76</b>

## TUITION PUPILS & RATES 2017 - 2018

Grade Levels		Pupils		COLUMBIA TUITION RATE	NON-AREA TUITON RATE
Colebrook PreSchool		3		\$5,429.00	
Colebrook Kindergarten		2		\$10,858.00	\$11,253.00
Colebrook Elementary		36		\$15,318.00	\$16,524.00
Colebrook Academy		22		\$16,598.00	\$17,286.00
<b>As of June 2018</b>					

## TUITION PUPILS & RATES 2018 - 2019

Grade Levels		Pupils		RATE	NON-AREA TUITON RATE
Colebrook Elemenary - Preschool		0		\$4,105.00	
Colebrook Kindergarten		6		\$8,210.00	\$8,542.00
Colebrook Elementary		43		\$16,688.00	\$17,982.00
Colebrook Academy		18		\$19,490.00	\$20,320.00
<b>As of January 1, 2019</b>					

## TUITION PUPILS & RATES 2019 - 2020

Grade Levels		Pupils		RATE	NON-AREA TUITON RATE
Colebrook Elementary - Preschool		0		\$4,045.00	
Colebrook Kindergarten		4		\$8,089.00	\$8,344.00
Colebrook Elementary		42		\$17,931.00	\$19,198.00
Colebrook Academy		21		\$23,850.00	\$24,719.00
<b>Estimated Rates</b>					

TRANSPORTATION 2018 - 2019			
TRANSPORTER	ROUTE	PUPILS	MILES/DAY
WW Berry's Transportation Inc.	E. Columbia**	19	44.0
WW Berry's Transportation Inc.	S. Columbia	26	70.0
**Combined route with Colebrook - share costs			
S A U # 7 PERSONNEL 2018 - 2019	POSITION	TOTAL SALARY	COLUMBIA SHARE 6.13%
Beasley, Bruce	Superintendent	104,030.00	6,377.04
Britton, Lori	Bookkeeper	32,260.00	1,977.54
Brooks, Clint	Technology Staff	64,365.00	3,945.57
Cloutier, Melissa	P/T Payroll/HR**	6,210.00	380.67
Covill, Cheryl A.	Business Administrator	70,040.00	4,293.45
Hibbard, Mandie	Coordinator, Special Services	57,680.00	3,535.78
Kaiser, Cynthia A.	Administrative Secretary	32,142.00	1,970.30
Noyes, Anne	Special Services Secretary	32,142.00	1,970.30
Noyes, Jennifer A.	School Psychologist	55,000.00	3,371.50
Paquette, Christopher	Technology Staff	43,260.00	2,651.84
Perrault, Tina E.	Human Resources/Payroll	34,682.00	2,126.01
*partial year			
<b>Staff funded through Grants:</b>			
Germain, Rebecca M.	Project Aware Secretary	13,347.00	
Kellner, Amanda	Farm to School Coordinator	11,250.00	
Riendeau, Jessica	Project Aware Coordinator	65,152.00	